



SCHEDULES OF EMPLOYER ALLOCATIONS  
AND OPEB AMOUNTS BY EMPLOYER

**NEW MEXICO RETIREE HEALTH  
CARE AUTHORITY**

June 30, 2021

## Table of Contents

---

	PAGE
<b>Report of Independent Auditors</b>	1–2
<b>Schedules</b>	
Schedule of employer allocations	3–7
Schedule of OPEB amounts by employer	8–14
<b>Notes to the Schedules</b>	15–22
<b>Supplementary Information</b>	
Schedule of deferred OPEB amortization by employer	23–27
Net OPEB liability sensitivity by employer – discount rate	28–32
Net OPEB liability sensitivity by employer – trend rate	33–37
<b>Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	38–39
<b>Exit Conference</b>	40

## Report of Independent Auditors

Board of Directors  
New Mexico Retiree Health Care Authority

Mr. Brian Colón, Esq.  
New Mexico State Auditor

We have audited the accompanying schedule of employer allocations of New Mexico Retiree Health Care Authority (the Authority), a fiduciary fund of the State of New Mexico, as of and for the year ended June 30, 2021, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2021, included in the accompanying schedule of OPEB amounts by employer (specified column totals), and the related notes.

### Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules and specified column totals in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these schedules and specified column totals are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of these schedules and specified column totals, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations of the Authority as of and for the year ended June 30, 2021 and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (income) for the Authority as of and for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the schedules. The schedule of deferred OPEB amortization by employer, net OPEB liability sensitivity by employer – discount rate, and net OPEB sensitivity by employer – trend rate (collectively, the supplementary information) are presented for purposes of additional analysis and are not a required part of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedules. Such information has been subjected to the auditing procedures applied in the audit of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedules or to the schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer as a whole.

### *Financial Statements*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Authority as of and for the year ended June 30, 2021, and our report thereon dated November 19, 2021 expressed an unmodified opinion on those financial statements.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2022 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

## **Restriction on Use**

Our report is intended solely for the information and use of the Authority, members of the Board of the Authority, New Mexico Office of the State Auditor, the State of New Mexico Legislature, and participating employers of the Authority and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

*Mess Adams LLP*

Albuquerque, New Mexico  
June 15, 2022

**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2021**

Employer Code	Employer	2021 Employer Contributions (1)	Employer Allocation Percentage (2)
1341	STATE OF NEW MEXICO	\$ 23,299,691	24.12351%
2308	21ST CENTURY PUBLIC ACADEMY	36,334	0.03762%
2340	ABQ CHARTER ACADEMY	39,094	0.04048%
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	46,164	0.04780%
2390	ACE LEADERSHIP	31,243	0.03235%
2441	ACES TECHNICAL CHARTER SCHOOL	7,814	0.00809%
15046	ALAMOGORDO PUBLIC SCHOOLS	678,882	0.70288%
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	699,966	0.72471%
2343	ALBUQUERQUE BILINGUAL ACADEMY	45,118	0.04671%
2435	ALBUQUERQUE COLLEGIATE	13,759	0.01425%
4560	ALBUQUERQUE HOUSING AUTHORITY	60,924	0.06308%
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	35,773	0.03704%
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	29,997	0.03106%
2003	ALBUQUERQUE PUBLIC SCHOOLS	10,930,498	11.31696%
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	86,415	0.08947%
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	30,918	0.03201%
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	19,881	0.02058%
8347	ALDO LEOPOLD CHARTER SCHOOL	28,941	0.02996%
2356	ALICE KING COMMUNITY SCHOOL	55,057	0.05700%
7335	ALMA D' ARTE CHARTER HIGH	20,789	0.02152%
575	ALTURA PREP	16,997	0.01760%
2303	AMY BIEHL CHARTER SCHOOL	42,780	0.04429%
20316	ANANSI CHARTER SCHOOL	22,204	0.02299%
23121	ANIMAS PUBLIC SCHOOLS	27,064	0.02802%
3004	ARTESIA PUBLIC SCHOOLS	476,812	0.49367%
16050	AZTEC MUNICIPAL SCHOOLS	325,424	0.33693%
14043	BELEN CONSOLIDATED SCHOOLS	448,683	0.46455%
3010	BERNALILLO COUNTY	2,812,369	2.91180%
29086	BERNALILLO PUBLIC SCHOOLS	420,180	0.43504%
16051	BLOOMFIELD MUNICIPAL SCHOOLS	365,837	0.37877%
26077	CAPITAN MUNICIPAL SCHOOLS	68,570	0.07099%
3005	CARLSBAD MUNICIPAL SCHOOLS	799,952	0.82824%
26078	CARRIZOZO MUNICIPAL SCHOOLS	29,793	0.03085%
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	893,309	0.92489%
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	1,604,019	1.66073%
2150	CENTRAL REGION EDUCATION COOPERATIVE	77,571	0.08031%
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	22,852	0.02366%
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	65,510	0.06783%
3030	CHAVES COUNTY	205,289	0.21255%
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	40,702	0.04214%
3040	CIBOLA COUNTY	72,107	0.07466%
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	48,952	0.05068%
9027	CIMARRON MUNICIPAL SCHOOLS	71,725	0.07426%
2010	CITY OF ALAMOGORDO	258,621	0.26776%
2020	CITY OF ALBUQUERQUE	6,688,271	6.92474%
2040	CITY OF AZTEC	85,486	0.08851%
2060	CITY OF BELEN	90,732	0.09394%
2090	CITY OF BLOOMFIELD	70,068	0.07255%
2110	CITY OF CARLSBAD	596,987	0.61809%
2180	CITY OF CLOVIS	277,689	0.28751%
2210	CITY OF DEMING	132,101	0.13677%
2290	CITY OF ESPANOLA	129,820	0.13441%
2310	CITY OF FARMINGTON	911,565	0.94379%
2330	CITY OF GALLUP	306,200	0.31703%
2380	CITY OF JAL	44,896	0.04648%
2400	CITY OF LAS CRUCES	1,555,097	1.61008%
2410	CITY OF LAS VEGAS	189,598	0.19630%
2500	CITY OF MORIARTY	27,556	0.02853%
2550	CITY OF PORTALES	114,042	0.11807%
2570	CITY OF RATON	72,990	0.07557%
2620	CITY OF RIO RANCHO	684,377	0.70857%
2630	CITY OF ROSWELL	526,608	0.54523%
2690	CITY OF SANTA FE	1,317,162	1.36373%
2710	CITY OF SANTA ROSA	23,597	0.02443%

**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2021**

Employer Code	Employer	2021 Employer Contributions (1)	Employer Allocation Percentage (2)
2730	CITY OF SOCORRO	\$ 97,152	0.10059%
2950	CITY OF SUNLAND PARK	82,285	0.08519%
2760	CITY OF T OR C	78,238	0.08100%
2780	CITY OF TEXICO	7,017	0.00727%
2810	CITY OF TUCUMCARI	55,024	0.05697%
18056	CLAYTON MUNICIPAL SCHOOLS	65,307	0.06762%
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	59,525	0.06163%
5012	CLOVIS MUNICIPAL SCHOOLS	987,282	1.02219%
8024	COBRE CONSOLIDATED SCHOOLS	208,908	0.21629%
3050	COLFAX COUNTY	68,560	0.07098%
2421	CORAL COMMUNITY CHARTER SCHOOL	24,709	0.02558%
26079	CORONA PUBLIC SCHOOLS	22,036	0.02282%
2363	CORRALES INTERNATIONAL SCHOOL	28,717	0.02973%
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	74,335	0.07696%
25319	COTTONWOOD VALLEY CHARTER SCHOOL	22,584	0.02338%
29087	CUBA INDEPENDENT SCHOOLS	130,822	0.13545%
3060	CURRY COUNTY	115,450	0.11953%
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	17,264	0.01787%
19059	DEMING PUBLIC SCHOOLS	676,512	0.70043%
18057	DES MOINES MUNICIPAL SCHOOLS	24,782	0.02566%
4008	DEXTER CONSOLIDATED SCHOOLS	112,906	0.11690%
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	37,337	0.03866%
11117	DORA CONSOLIDATED SCHOOLS	41,796	0.04327%
16359	DREAM DINE' CHARTER SCHOOL	6,732	0.00697%
17115	DULCE INDEPENDENT SCHOOLS	116,484	0.12060%
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	7,672	0.00794%
2304	EAST MOUNTAIN HIGH SCHOOL	45,123	0.04672%
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	612,611	0.63427%
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	192,228	0.19902%
3100	EDDY COUNTY	436,619	0.45206%
2323	EL CAMINO REAL ACADEMY	41,652	0.04312%
11034	ELIDA MUNICIPAL SCHOOLS	30,297	0.03137%
17054	ESPANOLA PUBLIC SCHOOLS	468,643	0.48521%
22065	ESTANCIA MUNICIPAL SCHOOLS	98,016	0.10148%
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	48,685	0.05041%
6016	EUNICE PUBLIC SCHOOLS	98,819	0.10231%
2432	EXPLORE ACADEMY	70,448	0.07294%
16052	FARMINGTON MUNICIPAL SCHOOLS	1,301,770	1.34780%
11118	FLOYD MUNICIPAL SCHOOLS	33,844	0.03504%
27083	FT SUMNER MUNICIPAL SCHOOLS	53,050	0.05493%
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	1,768,415	1.83094%
4140	GALLUP HOUSING AUTHORITY	11,523	0.01193%
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	1,567,941	1.62338%
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	23,093	0.02391%
2362	GORDON BERNELL CHARTER SCHOOL	29,548	0.03059%
5013	GRADY MUNICIPAL SCHOOLS	28,320	0.02932%
3110	GRANT COUNTY	142,983	0.14804%
14044	GRANTS-CIBOLA COUNTY SCHOOLS	455,420	0.47152%
4009	HAGERMAN MUNICIPAL SCHOOLS	60,939	0.06309%
7022	HATCH VALLEY MUNICIPAL SCHOOLS	161,161	0.16686%
2430	HEALTH LEADERSHIP HIGH SCHOOL	24,999	0.02588%
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	13,383	0.01386%
6017	HOBBS MUNICIPAL SCHOOLS	1,230,189	1.27368%
26080	HONDO VALLEY PUBLIC SCHOOLS	33,625	0.03481%
2327	HORIZON ACADEMY WEST	41,772	0.04325%
10119	HOUSE MUNICIPAL SCHOOLS	23,184	0.02400%
573	HOZHO ACADEMY	37,443	0.03877%
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	48,382	0.05009%
7420	J. PAUL TAYLOR ACADEMY	22,926	0.02374%
6018	JAL PUBLIC SCHOOLS	69,881	0.07235%
3321	JEFFERSON MONTESSORI ACADEMY	29,255	0.03029%
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	39,038	0.04042%
29088	JEMEZ VALLEY PUBLIC SCHOOLS	52,089	0.05393%

**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2021**

Employer Code	Employer	2021 Employer Contributions (1)	Employer Allocation Percentage (2)
7337	LA ACADEMIA DE DOLORES HUERTA	\$ 13,422	0.01390%
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	42,684	0.04419%
17425	LA TIERRA MONTESSORI SCHOOL	5,512	0.00571%
4010	LAKE ARTHUR SCHOOLS	24,215	0.02507%
7023	LAS CRUCES PUBLIC SCHOOLS	3,057,526	3.16563%
7338	LAS MONTANAS CHARTER HIGH SCHOOL	28,005	0.02900%
12037	LAS VEGAS CITY SCHOOLS	195,073	0.20197%
3150	LEA COUNTY	360,455	0.37320%
3160	LINCOLN COUNTY	91,409	0.09464%
10120	LOGAN MUNICIPAL SCHOOLS	45,195	0.04679%
23070	LORDSBURG MUNICIPAL SCHOOLS	75,791	0.07847%
3170	LOS ALAMOS COUNTY	912,309	0.94456%
32093	LOS ALAMOS PUBLIC SCHOOLS	586,168	0.60689%
14045	LOS LUNAS CONSOLIDATED SCHOOLS	1,012,205	1.04799%
2322	LOS PUENTES CHARTER SCHOOL	23,212	0.02403%
3006	LOVING MUNICIPAL SCHOOLS	87,165	0.09025%
6019	LOVINGTON MUNICIPAL SCHOOLS	448,933	0.46481%
12128	LUNA COMMUNITY COLLEGE	113,598	0.11761%
3180	LUNA COUNTY	171,701	0.17777%
25075	MAGDALENA MUNICIPAL SCHOOLS	69,964	0.07244%
2311	MARK ARMIJO ACADEMY	25,958	0.02688%
9028	MAXWELL MUNICIPAL SCHOOLS	27,669	0.02865%
17424	MCCURDY CHARTER SCHOOL	49,863	0.05163%
3200	MCKINLEY COUNTY	199,613	0.20667%
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	31,994	0.03313%
5014	MELROSE MUNICIPAL SCHOOLS	38,117	0.03946%
17127	MESA VISTA SCHOOLS	40,519	0.04195%
10141	MESALANDS COMMUNITY COLLEGE	59,822	0.06194%
13369	MIDDLE COLLEGE HIGH SCHOOL	12,856	0.01331%
4570	MID-REGION COUNCIL OF GOVERNMENTS	141,885	0.14690%
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	168,287	0.17424%
1306	MONTE DEL SOL CHARTER SCHOOL	45,696	0.04731%
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	36,232	0.03751%
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	26,023	0.02694%
30089	MORA INDEPENDENT SCHOOLS	79,338	0.08214%
9324	MORENO VALLEY CHARTER HIGH SCHOOL	11,463	0.01187%
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	305,780	0.31659%
16356	MOSAIC ACADEMY CHARTER SCHOOL	19,050	0.01972%
31091	MOSQUERO MUNICIPAL SCHOOLS	18,105	0.01875%
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	28,804	0.02982%
22067	MOUNTAINAIR PUBLIC SCHOOLS	42,607	0.04411%
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	25,172	0.02606%
2354	NATIVE AMERICAN COMMUNITY ACADEMY	65,648	0.06797%
2148	NEW MEXICO ACTIVITIES ASSOCIATION	23,392	0.02422%
1418	NEW MEXICO CONNECTIONS ACADEMY	90,250	0.09344%
12102	NEW MEXICO HIGHLANDS UNIVERSITY	511,449	0.52953%
2414	NEW MEXICO INTERNATIONAL SCHOOL	38,799	0.04017%
6124	NEW MEXICO JUNIOR COLLEGE	240,583	0.24909%
4097	NEW MEXICO MILITARY INSTITUTE	284,708	0.29477%
1416	NEW MEXICO SCHOOL FOR THE ARTS	35,089	0.03633%
1094	NEW MEXICO SCHOOL FOR THE DEAF	212,632	0.22015%
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	195,114	0.20201%
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	26,981	0.02793%
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	55,012	0.05696%
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	31,433	0.03254%
2328	NORTH VALLEY ACADEMY	51,190	0.05300%
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	16,919	0.01752%
32110	NORTHERN NEW MEXICO COLLEGE	195,590	0.20251%
4215	NORTHERN REGIONAL HOUSING AUTHORITY	2,860	0.00296%
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	31,130	0.03223%
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	9,501	0.00984%
32118	PECOS CONNECTIONS ACADEMY	90,040	0.09322%
12039	PECOS INDEPENDENT SCHOOLS	84,550	0.08754%

**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2021**

Employer Code	Employer	2021 Employer Contributions (1)	Employer Allocation Percentage (2)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	\$ 16,397	0.01698%
20060	PENASCO INDEPENDENT SCHOOLS	59,999	0.06212%
1001	POJOAQUE VALLEY SCHOOLS	166,397	0.17228%
11035	PORTALES MUNICIPAL SCHOOLS	384,402	0.39799%
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	46,175	0.04781%
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	36,506	0.03780%
20125	QUESTA INDEPENDENT SCHOOLS	42,681	0.04419%
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	9,763	0.01011%
4170	RATON HOUSING AUTHORITY	2,083	0.00216%
9029	RATON PUBLIC SCHOOLS	113,313	0.11732%
2580	RATON PUBLIC SERVICE	16,413	0.01699%
20312	RED RIVER VALLEY CHARTER SCHOOL	12,425	0.01286%
26150	REGION IX EDUCATION COOPERATIVE	81,891	0.08479%
5016	REGIONAL EDUCATION COOPERATIVE #6	9,495	0.00983%
6150	REGIONAL EDUCATION COOPERATIVE VII	7,878	0.00816%
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	16,182	0.01675%
28085	RESERVE SCHOOL DISTRICT	29,914	0.03097%
3240	RIO ARRIBA COUNTY	197,860	0.20486%
12326	RIO GALLINAS CHARTER SCHOOL	10,558	0.01093%
29123	RIO RANCHO PUBLIC SCHOOLS	2,161,643	2.23807%
2318	ROBERT F. KENNEDY CHARTER SCHOOL	49,200	0.05094%
3250	ROOSEVELT COUNTY	66,235	0.06858%
2313	ROOTS AND WINGS COMMUNITY SCHOOL	6,799	0.00704%
4011	ROSWELL INDEPENDENT SCHOOLS	1,224,928	1.26824%
31092	ROY SCHOOLS	19,724	0.02042%
26081	RUIDOSO MUNICIPAL SCHOOLS	215,339	0.22295%
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	17,507	0.01813%
10032	SAN JON MUNICIPAL SCHOOLS	24,774	0.02565%
32107	SAN JUAN COMMUNICATIONS	31,426	0.03254%
3260	SAN JUAN COUNTY	585,452	0.60615%
4390	SAN JUAN WATER COMMISSION	5,980	0.00619%
3270	SAN MIGUEL COUNTY	83,751	0.08671%
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	19,818	0.02052%
3280	SANDOVAL COUNTY	411,989	0.42656%
4260	SANTA FE CIVIC HOUSING AUTHORITY	30,244	0.03131%
1003	SANTA FE COMMUNITY COLLEGE	422,420	0.43736%
3290	SANTA FE COUNTY	899,135	0.93093%
1002	SANTA FE PUBLIC SCHOOLS	1,683,424	1.74294%
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	36,549	0.03784%
24072	SANTA ROSA CONSOLIDATED SCHOOLS	119,516	0.12374%
14366	SCHOOL OF DREAMS ACADEMY	54,471	0.05640%
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	20,578	0.02131%
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	24,067	0.02492%
3300	SIERRA COUNTY	58,206	0.06026%
8026	SILVER CITY CONSOLIDATED SCHOOLS	327,851	0.33944%
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	11,112	0.01150%
25076	SOCORRO CONSOLIDATED SCHOOLS	198,060	0.20506%
2440	SOLARE COLLEGIATE CHARTER	19,351	0.02004%
2309	SOUTH VALLEY ACADEMY	84,420	0.08740%
2396	SOUTH VALLEY PREPARATORY SCHOOL	22,420	0.02321%
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	18,098	0.01874%
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	25,002	0.02589%
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	4,156	0.00430%
2346	SOUTHWEST PRIMARY LEARNING CENTER	17,818	0.01845%
21150	SOUTHWEST REGIONAL EDUCATION #10	44,391	0.04596%
32098	SOUTHWEST SECONDARY LEARNING CENTER	21,936	0.02271%
4520	SPRINGER HOUSING AUTHORITY	2,954	0.00306%
9030	SPRINGER MUNICIPAL SCHOOLS	28,339	0.02934%



**New Mexico Retiree Health Care Authority**  
**Schedule of Employer Allocations**  
**For the Year Ended June 30, 2021**

Employer Code	Employer	2021 Employer Contributions (1)	Employer Allocation Percentage (2)
20265	TAOS ACADEMY CHARTER SCHOOL	\$ 26,657	0.02760%
20307	TAOS CHARTER SCHOOL	26,082	0.02700%
3320	TAOS COUNTY	193,515	0.20036%
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	18,052	0.01869%
20435	TAOS INTERNATIONAL SCHOOL	22,058	0.02284%
20062	TAOS MUNICIPAL SCHOOLS	302,965	0.31368%
6020	TATUM MUNICIPAL SCHOOLS	57,350	0.05938%
2394	TECH LEADERSHIP HIGH SCHOOL	30,049	0.03111%
5015	TEXICO MUNICIPAL SCHOOLS	81,594	0.08448%
29408	THE ASK ACADEMY	54,307	0.05623%
2413	THE GREAT ACADEMY	13,973	0.01447%
1398	THE MASTERS PROGRAM	25,180	0.02607%
2366	THE NEW AMERICA SCHOOL	26,506	0.02744%
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	20,444	0.02117%
2370	TIERRA ADENTRO OF NEW MEXICO	38,771	0.04014%
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	39,514	0.04091%
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	4,377	0.00453%
3330	TORRANCE COUNTY	87,672	0.09077%
2080	TOWN OF BERNALILLO	100,031	0.10357%
4290	TOWN OF EDGEWOOD	32,929	0.03409%
2270	TOWN OF ELIDA	1,877	0.00194%
2300	TOWN OF ESTANCIA	8,833	0.00915%
2720	TOWN OF SILVER CITY	130,272	0.13488%
2750	TOWN OF SPRINGER	8,565	0.00887%
2770	TOWN OF TAOS	100,243	0.10379%
32106	TOWN OF TATUM	15,491	0.01604%
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	15,224	0.01576%
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	180,687	0.18708%
10033	TUCUMCARI PUBLIC SCHOOLS	128,026	0.13255%
15049	TULAROSA MUNICIPAL SCHOOLS	127,740	0.13226%
1315	TURQUOISE TRAIL CHARTER SCHOOL	73,963	0.07658%
3340	UNION COUNTY	33,043	0.03421%
3350	VALENCIA COUNTY	164,430	0.17024%
24073	VAUGHN MUNICIPAL SCHOOLS	23,011	0.02382%
2100	VILLAGE OF BOSQUE FARMS	27,903	0.02889%
2130	VILLAGE OF CHAMA	9,169	0.00949%
32099	VILLAGE OF FT SUMNER	9,191	0.00952%
32100	VILLAGE OF HATCH	20,382	0.02110%
32101	VILLAGE OF JEMEZ SPRINGS	1,001	0.00104%
32102	VILLAGE OF LOGAN	12,132	0.01256%
2880	VILLAGE OF MELROSE	4,104	0.00425%
2490	VILLAGE OF MILAN	27,291	0.02826%
2530	VILLAGE OF PECOS	2,948	0.00305%
2560	VILLAGE OF QUESTA	8,741	0.00905%
2610	VILLAGE OF RESERVE	3,352	0.00347%
2800	VILLAGE OF TIJERAS	8,476	0.00878%
20317	VISTA GRANDE CHARTER HIGH SCHOOL	14,060	0.01456%
2442	VOZ COLLEGIATE PREP	1,617	0.00167%
30090	WAGON MOUND PUBLIC SCHOOLS	31,021	0.03212%
29330	WALATOWA CHARTER HIGH SCHOOL	11,028	0.01142%
12038	WEST LAS VEGAS PUBLIC SCHOOLS	240,592	0.24910%
8099	WESTERN NEW MEXICO UNIVERSITY	377,862	0.39122%
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	8,103	0.00839%
13142	ZUNI PUBLIC SCHOOLS	224,847	0.23280%
		\$ 96,585,103	100.00000%

**New Mexico Retiree Health Care Authority**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended June 30, 2021**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
		Net OPEB Liability June 30, 2021	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1341	STATE OF NEW MEXICO	\$ 793,747,857	\$ 11,605,637	\$ 158,915,678	\$ 6,519,527	\$ 177,040,842	\$ 126,586,276	\$ 22,752,111	\$ 286,967,981	\$ 6,887,129	\$ 443,193,497	\$ (85,400,009)	\$ 79,442	\$ (85,400,567)
2308	21ST CENTURY PUBLIC ACADEMY	1,237,830	18,099	247,825	403,809	669,733	197,408	35,481	447,519	32,577	712,985	(133,304)	87,828	(45,476)
2340	ABQ CHARTER ACADEMY	1,331,934	19,475	266,665	47,841	333,981	212,416	38,179	481,541	61,160	793,296	(143,438)	(6,331)	(149,769)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,572,787	22,996	314,887	288,060	625,943	250,827	45,083	568,816	26,765	891,293	(169,376)	56,387	(112,989)
2390	ACE LEADERSHIP	1,064,428	15,563	213,108	90,345	319,016	169,754	30,511	384,829	283,704	868,798	(114,630)	(83,484)	(198,114)
2441	ACES TECHNICAL CHARTER SCHOOL	266,189	3,892	53,294	326,292	383,478	42,452	7,630	96,237	-	146,319	(28,666)	65,520	36,854
15046	ALAMOGORDO PUBLIC SCHOOLS	23,127,211	338,150	4,630,282	1,502,372	6,470,804	3,688,309	662,922	8,361,307	426,475	13,139,013	(2,490,607)	216,758	(2,273,849)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	23,845,494	348,653	4,774,089	292,413	5,415,155	3,802,860	683,511	8,620,991	2,271,284	15,378,646	(2,567,960)	(624,128)	(3,192,088)
2435	ALBUQUERQUE COLLEGIATE	468,875	6,856	93,873	455,708	556,437	74,776	13,440	168,515	-	257,731	(50,494)	122,885	77,391
4560	ALBUQUERQUE HOUSING AUTHORITY	2,075,553	30,347	415,545	209,327	655,219	331,007	59,494	750,386	243,426	1,384,313	(223,520)	(59,284)	(282,804)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	1,218,746	17,820	244,004	27,150	288,974	194,365	34,934	440,620	159,542	600,162	(131,249)	(42,870)	(174,119)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	1,021,983	14,943	204,610	859,063	1,078,616	162,985	29,294	369,483	87,280	649,042	(110,059)	304,307	194,248
2003	ALBUQUERQUE PUBLIC SCHOOLS	372,367,570	5,444,505	74,551,435	16,038,251	96,034,231	59,384,883	10,673,602	134,624,077	13,042,540	217,725,102	(40,100,871)	606,974	(39,493,897)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,943,876	43,043	589,391	1,775,103	2,407,537	469,487	84,384	1,064,316	-	1,618,187	(317,031)	444,332	127,301
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,053,241	15,400	201,869	202,990	429,259	167,970	30,190	380,784	192,384	771,328	(113,425)	(41,297)	(154,722)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	677,154	9,901	135,572	39,956	185,429	107,992	19,410	244,815	129,308	501,525	(72,924)	(15,769)	(88,693)
8347	ALDO LEOPOLD CHARTER SCHOOL	985,789	14,414	197,364	92,217	303,995	157,213	28,257	356,398	95,351	637,219	(106,161)	3,602	(102,559)
2356	ALICE KING COMMUNITY SCHOOL	1,875,499	27,422	375,492	278,589	681,503	299,103	53,760	678,060	-	1,030,923	(201,976)	98,957	(103,019)
7335	ALMA D'ARTE CHARTER HIGH	708,083	10,353	141,765	31,453	183,571	112,925	20,297	255,997	92,480	481,699	(76,255)	(4,827)	(81,082)
575	ALTURA PREP	579,102	8,467	115,941	555,613	680,021	92,355	16,599	209,366	-	318,320	(62,364)	158,912	96,548
2303	AMY BIEHL CHARTER SCHOOL	1,457,296	21,308	291,764	-	313,072	232,408	41,772	526,864	266,647	1,067,691	(156,939)	(78,935)	(235,874)
20316	ANANSI CHARTER SCHOOL	756,451	11,060	151,449	84,241	246,750	120,838	21,683	273,484	-	415,805	(81,463)	19,164	(62,299)
23121	ANIMAS PUBLIC SCHOOLS	921,956	13,480	184,584	-	198,064	147,033	26,427	333,320	211,498	718,278	(99,287)	(60,138)	(159,425)
3004	ARTESIA PUBLIC SCHOOLS	16,243,470	237,501	3,252,093	538,884	4,028,478	2,590,496	465,605	5,872,590	357,572	9,286,263	(1,749,286)	40,493	(1,708,793)
16050	AZTEC MUNICIPAL SCHOOLS	11,086,176	162,094	2,219,555	392,453	2,774,102	1,768,014	317,776	4,008,045	377,171	6,471,006	(1,193,888)	(101,835)	(1,295,723)
14043	BELÉN CONSOLIDATED SCHOOLS	15,285,320	223,492	3,060,263	1,868,476	5,152,231	2,437,691	438,141	5,598,185	2,758,817	11,160,834	(1,646,101)	(213,129)	(1,859,230)
3010	BERNALILLO COUNTY	95,808,405	1,400,845	19,181,730	3,514,622	24,097,197	15,279,448	2,746,267	34,638,135	3,049,515	55,713,365	(10,317,764)	333,539	(9,984,225)
29086	BERNALILLO PUBLIC SCHOOLS	14,314,338	209,294	2,865,863	569,571	3,644,728	2,282,839	410,308	5,175,141	1,132,659	9,000,947	(1,541,534)	(174,025)	(1,715,559)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	12,462,858	182,223	2,495,180	432,161	3,109,564	1,987,567	357,237	4,505,765	-	6,860,569	(1,342,146)	128,634	(1,213,512)
26077	CAPITAN MUNICIPAL SCHOOLS	2,335,819	34,153	467,653	85,914	587,720	372,515	66,954	844,481	64,129	1,348,079	(251,548)	24,764	(226,784)
3005	CARLSBAD MUNICIPAL SCHOOLS	27,251,993	398,460	5,456,101	117,263	5,971,824	4,346,126	781,155	9,852,562	2,809,579	17,789,422	(2,934,812)	(622,874)	(3,557,686)
26078	CARRIZO MUNICIPAL SCHOOLS	1,015,073	14,842	203,227	81,989	300,058	161,883	29,096	366,985	71,385	629,349	(109,315)	8,635	(100,680)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	30,432,116	444,958	6,092,791	1,714,294	8,252,043	4,853,290	872,311	11,002,289	1,178,152	17,906,042	(3,277,284)	(86,901)	(3,364,185)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	54,643,826	798,965	10,940,200	4,603,033	16,342,198	8,714,554	1,566,319	19,755,680	6,658,059	36,694,612	(5,884,683)	(607,564)	(6,492,247)
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,842,480	38,637	529,049	998,021	1,565,707	421,421	75,744	955,350	-	1,452,515	(284,573)	218,785	(65,788)
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	778,497	11,383	155,862	102,194	269,439	124,154	22,315	281,454	64,936	492,859	(83,838)	22,072	(61,766)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,231,844	32,633	446,836	86,465	565,934	355,933	63,974	806,891	255,864	1,482,662	(240,351)	(60,896)	(301,247)
3030	CHAVES COUNTY	6,993,638	102,256	1,400,191	-	1,502,447	1,115,340	200,467	2,528,448	872,905	4,717,160	(753,156)	(230,371)	(983,527)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,386,553	20,273	277,601	486,063	783,937	221,126	39,744	501,288	363,062	1,125,220	(149,320)	138,388	(10,932)
3040	CIBOLA COUNTY	2,456,575	35,918	491,829	-	527,747	391,773	70,416	888,139	977,511	2,327,839	(264,553)	(443,950)	(708,503)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,667,549	24,382	333,859	246,512	604,753	265,939	47,799	602,878	84,215	1,000,831	(179,581)	24,376	(155,205)
9027	CIMARRON MUNICIPAL SCHOOLS	2,443,414	35,726	489,194	585,544	1,110,464	389,674	70,038	883,381	235,813	1,578,906	(263,135)	106,371	(156,764)
2010	CITY OF ALAMOGORDO	8,810,241	128,817	1,763,892	478,279	2,370,988	1,405,050	252,538	3,883,214	1,020,602	5,863,404	(948,789)	(105,494)	(1,054,283)
2020	CITY OF ALBUQUERQUE	227,848,168	3,331,441	45,617,313	2,503,396	51,452,150	36,337,044	6,531,075	82,375,190	7,274,415	132,517,724	(24,537,341)	(1,849,857)	(26,387,198)
2040	CITY OF AZTEC	2,912,289	42,581	583,067	50,970	676,618	464,449	83,478	1,052,896	266,882	1,867,705	(313,629)	(56,455)	(370,084)
2060	CITY OF BELÉN	3,090,955	45,194	618,838	721,998	1,386,030	492,943	88,600	1,117,490	291,953	1,990,986	(332,870)	67,897	(264,973)
2090	CITY OF BLOOMFIELD	2,387,149	34,903	477,929	-	512,832	380,701	68,426	863,039	887,726	2,199,892	(257,076)	(382,698)	(639,774)
2110	CITY OF CARLSBAD	20,337,323	297,358	4,071,720	456,869	4,825,947	3,243,380	582,952	7,352,663	937,579	12,116,574	(2,190,160)	(13,038)	(2,203,198)

**New Mexico Retiree Health Care Authority  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021**

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)				
		Net OPEB Liability June 30, 2021	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2180	CITY OF CLOVIS	\$ 9,460,085	\$ 138,319	\$ 1,893,997	\$ 288,150	\$ 2,320,466	\$ 1,508,687	\$ 271,165	\$ 3,420,156	\$ 920,221	\$ 6,120,229	\$ (1,018,772)	\$ (147,527)	\$ (1,166,299)
2210	CITY OF DEMING	4,500,211	65,799	900,984	42,349	1,009,132	717,690	128,995	1,626,986	491,166	2,964,837	(484,635)	(152,822)	(637,457)
2290	CITY OF ESPANOLA	4,422,559	64,664	885,437	244,459	1,194,560	705,306	126,769	1,598,912	223,886	2,654,873	(476,273)	1,397	(474,876)
2310	CITY OF FARMINGTON	31,053,992	454,050	6,217,297	2,310,046	8,981,393	4,952,466	890,136	11,227,119	6,463,234	23,532,959	(3,344,255)	(1,095,096)	(4,439,351)
2330	CITY OF GALLUP	10,431,396	152,521	2,088,462	995,824	3,236,807	1,663,591	299,007	3,771,319	3,025,442	8,759,959	(1,123,374)	(396,219)	(1,519,593)
2380	CITY OF JAL	1,529,355	22,361	306,191	760,142	1,088,694	243,900	43,838	552,916	-	840,654	(164,699)	208,533	43,834
2400	CITY OF LAS CRUCES	52,977,264	774,597	10,606,539	4,186,639	15,567,775	8,448,772	1,518,548	19,153,159	4,882,659	34,003,138	(5,705,208)	57,824	(5,647,384)
2410	CITY OF LAS VEGAS	6,458,957	94,438	1,293,143	583,332	1,970,913	1,030,669	185,141	2,335,142	995,022	4,545,374	(695,576)	(246,193)	(941,769)
2500	CITY OF MORIARTY	938,737	13,726	187,944	113,064	314,734	149,709	26,908	339,387	177,107	693,111	(101,094)	(4,833)	(105,927)
2550	CITY OF PORTALES	3,884,916	56,803	777,796	16,226	850,825	619,563	111,358	1,404,535	457,747	2,593,203	(418,373)	(124,154)	(542,527)
2570	CITY OF RATON	2,486,517	36,356	497,824	-	534,180	396,548	71,274	898,964	291,033	1,657,819	(267,777)	(92,117)	(359,894)
2620	CITY OF RIO RANCHO	23,314,432	340,888	4,667,765	558,093	5,566,746	3,718,167	668,288	8,428,994	1,479,481	14,294,930	(2,510,769)	(433,081)	(2,943,850)
2630	CITY OF ROSWELL	17,939,974	262,306	3,591,749	813,210	4,667,265	2,861,053	514,234	6,485,937	1,610,806	11,472,030	(1,931,985)	27,436	(1,904,549)
2690	CITY OF SANTA FE	44,871,487	656,080	8,983,687	1,202,752	10,842,519	7,156,069	1,286,203	16,222,633	9,844,155	34,509,060	(4,832,424)	(1,770,036)	(6,602,320)
2710	CITY OF SANTA ROSA	803,832	11,753	160,935	16,060	188,748	128,195	23,041	290,614	387,057	828,907	(86,566)	(91,713)	(178,279)
2730	CITY OF SOCORRO	3,309,763	48,393	662,645	113,738	824,776	527,838	94,872	1,196,597	397,117	2,216,424	(356,344)	(106,168)	(462,602)
2950	CITY OF SUNLAND PARK	2,803,049	40,984	561,196	451,242	1,053,422	447,028	80,347	1,013,402	304,508	1,845,285	(301,865)	123,151	(178,714)
2760	CITY OF T OR C	2,665,183	38,968	533,594	280,125	852,687	425,041	76,395	963,558	132,676	1,597,670	(287,018)	15,458	(271,560)
2780	CITY OF TEXICO	239,208	3,498	47,892	31,367	82,757	38,149	6,857	86,482	37,593	169,081	(25,761)	197	(25,564)
2810	CITY OF TUCUMCARI	1,874,512	27,408	375,295	242,726	645,429	298,946	53,731	677,703	1,187,785	2,218,165	(201,869)	(170,446)	(372,315)
18056	CLAYTON MUNICIPAL SCHOOLS	2,224,935	32,531	445,452	516,454	994,437	354,831	63,776	804,393	461,107	1,684,107	(239,607)	107,745	(131,862)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	2,027,843	29,650	405,993	464,254	899,897	323,399	58,126	733,137	86,061	1,200,723	(218,382)	79,880	(138,502)
5012	CLOVIS MUNICIPAL SCHOOLS	33,633,627	491,768	6,733,763	2,839,344	10,064,875	5,363,864	964,079	12,159,748	469,745	18,957,436	(3,622,060)	620,945	(3,001,115)
8024	COBRE CONSOLIDATED SCHOOLS	7,116,698	104,055	1,424,829	1,170,841	2,699,725	1,134,965	203,994	2,572,938	782,701	4,694,598	(766,409)	292,494	(473,915)
3050	COLFAX COUNTY	2,335,490	34,148	467,587	241,240	742,975	372,462	66,945	844,363	144,963	1,428,733	(251,513)	33,274	(218,239)
2421	CORAL COMMUNITY CHARTER SCHOOL	841,671	12,306	168,510	29,443	210,259	134,229	24,126	304,294	80,700	543,349	(90,641)	(27,856)	(118,497)
26079	CORONA PUBLIC SCHOOLS	750,858	10,979	150,329	23,699	185,007	119,748	21,523	271,462	72,577	485,308	(80,881)	(18,962)	(99,823)
2363	CORRALES INTERNATIONAL SCHOOL	978,221	14,303	195,849	42,851	253,003	156,006	28,040	353,662	13,533	551,241	(105,346)	4,199	(101,147)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,532,253	37,025	506,981	371,813	915,819	403,842	72,585	915,499	71,035	1,462,961	(272,702)	44,426	(228,276)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	769,284	11,248	154,018	129,093	294,359	122,685	22,051	278,123	-	422,859	(82,845)	32,280	(50,565)
29087	CUBA INDEPENDENT SCHOOLS	4,456,779	65,164	892,288	980,177	1,937,629	710,764	127,750	1,611,284	203,857	2,653,655	(479,958)	231,064	(248,894)
3060	CURRY COUNTY	3,932,955	57,505	787,414	92,296	937,215	627,225	112,735	1,421,903	719,209	2,881,072	(423,546)	(147,394)	(570,940)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	587,986	8,597	117,720	1,210	127,527	93,771	16,854	212,578	148,928	473,131	(63,321)	(45,471)	(108,792)
19059	DEMING PUBLIC SCHOOLS	23,046,597	336,972	4,614,142	2,080,180	7,031,294	3,675,453	660,611	8,332,162	722,540	13,390,766	(2,481,926)	320,469	(2,161,457)
18057	DES MOINES MUNICIPAL SCHOOLS	844,304	12,345	169,037	32,280	213,662	134,649	24,201	305,246	37,586	501,682	(90,924)	2,800	(88,124)
4008	DEXTER CONSOLIDATED SCHOOLS	3,846,419	56,240	770,089	132,291	958,620	613,424	110,254	1,390,617	508,598	2,622,893	(414,227)	(186,683)	(600,910)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,272,049	18,599	254,676	203,331	476,606	202,865	36,462	459,891	81,634	780,852	(136,999)	(2,481)	(139,470)
11117	DORA CONSOLIDATED SCHOOLS	1,423,734	20,817	285,045	47,359	353,221	227,056	40,810	514,730	27,299	809,895	(153,324)	(2,210)	(155,534)
16359	DREAM DINE CHARTER SCHOOL	229,337	3,353	45,915	78,808	128,076	36,575	6,574	82,914	25,101	151,164	(24,698)	15,539	(9,159)
17115	DULCE INDEPENDENT SCHOOLS	3,968,162	58,020	794,463	261,846	1,114,329	632,839	113,744	1,434,631	497,303	2,678,517	(427,338)	7,481	(419,857)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	261,254	3,820	52,305	100,398	156,523	41,665	7,489	94,453	3,330	146,937	(28,135)	33,457	5,322
2304	EAST MOUNTAIN HIGH SCHOOL	1,537,251	22,477	307,772	87,794	418,043	245,160	44,064	555,771	3,679	848,674	(165,549)	18,572	(146,977)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	20,869,702	305,143	4,178,307	1,025,959	5,509,409	3,328,283	598,212	7,545,137	3,422,078	14,893,710	(2,247,492)	(807,691)	(3,055,183)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	6,548,454	95,747	1,311,061	4,516	1,411,324	1,044,342	187,706	2,367,498	1,343,746	4,943,292	(705,214)	(335,471)	(1,040,685)
3100	EDDY COUNTY	14,874,355	217,483	2,977,984	1,975,214	5,170,881	2,372,150	426,361	5,377,607	456,249	8,632,367	(1,601,844)	390,805	(1,211,039)
2323	EL CAMINO REAL ACADEMY	1,418,799	20,745	284,057	168,050	472,852	226,269	40,669	512,946	42,963	822,847	(152,793)	22,716	(130,077)
11034	ELIDA MUNICIPAL SCHOOLS	1,032,183	15,092	206,653	226,373	448,118	164,612	29,587	373,171	57,648	625,018	(111,157)	51,308	(59,849)
17054	ESPANOLA PUBLIC SCHOOLS	15,965,106	233,431	3,196,362	2,316,862	5,746,655	2,546,102	457,626	5,771,952	92,719	8,868,399	(1,719,308)	1,185,040	(534,268)

**New Mexico Retiree Health Care Authority**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended June 30, 2021**

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense (Income)			
		Net OPEB Liability June 30, 2021	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
22065	ESTANCIA MUNICIPAL SCHOOLS	\$ 3,339,047	\$ 48,821	\$ 668,508	\$ 185,916	\$ 903,245	\$ 532,509	\$ 95,711	\$ 1,207,184	\$ 51,541	\$ 1,886,945	\$ (359,587)	\$ 29,344	\$ (330,243)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,658,665	24,252	332,080	367,884	724,216	264,523	47,544	599,666	49,609	961,342	(178,624)	114,819	(63,805)
6016	EUNICE PUBLIC SCHOOLS	3,366,357	49,221	673,976	369,286	1,092,483	536,864	96,494	1,217,057	210,838	2,061,253	(362,528)	54,228	(308,300)
2432	EXPLORE ACADEMY	2,399,981	35,091	480,498	1,367,097	1,882,686	382,747	68,793	867,678	-	1,319,218	(258,458)	355,511	97,053
16052	FARMINGTON MUNICIPAL SCHOOLS	44,347,334	648,416	8,878,747	4,241,520	13,768,683	7,072,478	1,271,179	16,033,134	1,357,045	25,733,836	(4,775,837)	694,231	(4,081,606)
11118	FLOYD MUNICIPAL SCHOOLS	1,152,939	16,857	230,829	28,399	276,085	183,870	33,048	416,828	222,873	856,619	(124,162)	(36,029)	(160,191)
27083	FT SUMNER MUNICIPAL SCHOOLS	1,807,389	26,426	361,856	122,350	510,632	288,241	51,807	653,435	70,014	1,063,497	(194,641)	14,159	(180,482)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	60,244,330	880,852	12,061,473	3,949,999	16,892,324	9,607,718	1,728,653	21,780,461	1,233,364	34,348,396	(6,487,810)	235,613	(6,252,197)
4140	GALLUP HOUSING AUTHORITY	392,539	5,739	78,590	46,414	130,743	62,602	11,252	141,917	16,060	231,831	(42,273)	1,105	(41,168)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	53,414,880	780,996	10,694,154	1,606,587	13,081,737	8,518,562	1,531,092	19,311,373	3,380,350	32,741,377	(5,752,336)	27,053	(5,725,283)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	786,723	11,503	157,509	38,719	207,731	125,466	22,551	284,428	82,272	514,717	(84,723)	(29,133)	(113,856)
2362	GORDON BERNELL CHARTER SCHOOL	1,006,518	14,717	201,514	108,077	324,308	160,519	28,851	363,892	563,312	1,116,574	(108,394)	(57,448)	(165,842)
5013	GRADY MUNICIPAL SCHOOLS	964,731	14,106	193,148	47,297	254,551	153,854	27,653	348,784	6,216	536,507	(103,893)	7,508	(96,385)
3110	GRANT COUNTY	4,871,034	71,221	1,121,178	17,343	1,063,790	776,829	139,624	1,761,051	484,672	3,162,176	(524,570)	(169,805)	(694,375)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	15,514,657	226,845	3,106,178	655,493	3,988,516	2,474,265	444,715	5,609,099	653,487	9,181,566	(1,670,799)	(51,878)	(1,722,677)
4009	HAGERMAN MUNICIPAL SCHOOLS	2,075,882	30,352	415,611	28,439	474,402	331,060	59,503	750,505	284,567	1,425,835	(223,555)	(64,176)	(287,731)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	5,490,278	80,275	1,099,204	222,621	1,402,100	875,585	157,374	1,984,930	125,780	3,143,669	(591,257)	23,444	(567,813)
2430	HEALTH LEADERSHIP HIGH SCHOOL	851,543	12,451	170,487	45,444	228,382	135,803	24,409	307,863	207,890	675,965	(91,704)	(27,442)	(119,146)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	456,042	6,668	91,304	-	97,972	72,729	13,072	164,876	1,342,523	1,593,200	(49,112)	(585,469)	(634,581)
6017	HOBBS MUNICIPAL SCHOOLS	41,908,527	612,758	8,390,475	6,170,066	15,173,299	6,683,538	1,201,273	15,151,418	1,526,607	24,562,836	(4,513,198)	577,682	(3,935,516)
26080	HONDO VALLEY PUBLIC SCHOOLS	1,145,371	16,747	229,314	114,178	360,239	182,663	32,831	414,092	-	629,886	(123,347)	28,324	(95,023)
2327	HORIZON ACADEMY WEST	1,423,076	20,807	284,913	108,718	414,438	226,951	40,791	514,493	173,028	955,263	(153,253)	589	(152,664)
10119	HOUSE MUNICIPAL SCHOOLS	789,684	11,546	158,102	22,990	192,638	125,938	22,636	285,499	126,659	560,732	(85,042)	(47,587)	(132,629)
573	HOZHO ACADEMY	1,275,669	18,652	255,401	1,269,059	1,543,112	203,443	36,566	461,199	-	701,208	(137,379)	343,217	205,838
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,648,136	24,098	329,972	625,543	979,613	282,843	47,242	595,860	128,833	1,034,778	(177,490)	114,727	(62,763)
7420	J. PAUL TAYLOR ACADEMY	781,129	11,421	156,389	173,975	341,785	124,574	22,390	282,406	12,645	442,015	(84,121)	64,476	(19,645)
6018	JAL PUBLIC SCHOOLS	2,380,568	34,807	476,612	205,185	716,604	379,651	68,237	860,660	7,683	1,316,231	(256,367)	55,887	(200,470)
3321	JEFFERSON MONTESSORI ACADEMY	996,647	14,572	199,538	147,386	361,496	158,944	28,568	360,323	52,693	600,528	(107,331)	10,259	(97,072)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,329,959	19,446	266,270	195,486	481,202	212,101	38,122	480,827	420,885	1,151,936	(143,225)	(88,977)	(232,202)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,774,486	25,945	355,268	15,510	396,723	282,994	50,864	641,539	208,679	1,184,076	(191,097)	(43,371)	(234,468)
7337	LA ACADEMIA DE DOLORES HUERTA	457,359	6,687	91,567	-	98,254	72,939	13,110	165,351	254,707	506,107	(49,254)	(70,941)	(120,195)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,454,006	21,259	291,105	95,659	408,023	231,884	41,678	525,675	522,548	1,321,785	(156,594)	(98,789)	(255,373)
2343	LA PROMESA EARLY LEARNING CENTER	1,536,922	22,472	307,706	222,747	552,925	245,107	44,055	555,652	201,932	1,046,746	(165,514)	(24,624)	(190,138)
17425	LA TIERRA MONTESSORI SCHOOL	187,879	2,747	37,615	-	40,362	29,963	5,385	67,925	243,258	346,531	(20,233)	(63,426)	(83,659)
4010	LAKE ARTHUR SCHOOLS	824,891	12,061	165,151	95,512	272,724	131,553	23,645	298,227	9,870	463,295	(88,834)	20,615	(68,219)
7023	LAS CRUCES SCHOOL DISTRICT #2	104,160,300	1,522,961	20,853,856	4,031,751	26,408,568	16,611,402	2,985,667	37,657,641	-	57,254,710	(11,217,193)	1,165,813	(10,051,380)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	954,201	13,952	191,040	191,123	396,115	152,175	27,351	344,978	-	524,504	(102,760)	75,429	(27,331)
12037	LAS VEGAS CITY SCHOOLS	6,845,519	97,166	1,330,495	722,283	2,149,944	1,059,822	190,488	2,402,591	636,740	4,289,641	(715,667)	165,619	(550,048)
3150	LEA COUNTY	12,279,588	179,544	2,458,487	1,305,560	3,943,991	1,958,338	351,984	4,439,505	1,133,902	7,883,729	(1,322,409)	239,549	(1,082,860)
3160	LINCOLN COUNTY	3,113,987	45,531	623,449	90,018	758,998	496,616	89,260	1,125,817	332,084	2,043,777	(335,350)	(47,253)	(382,603)
10120	LOGAN MUNICIPAL SCHOOLS	1,539,555	22,510	308,233	27,315	358,058	245,527	44,130	556,604	89,849	936,110	(165,797)	(13,802)	(179,599)
23070	LORDSBURG MUNICIPAL SCHOOLS	2,581,937	37,751	516,928	190,840	745,519	411,765	74,009	933,462	15,729	1,434,965	(278,053)	62,276	(215,777)
3170	LOS ALAMOS COUNTY	31,079,328	454,421	6,222,369	2,013,751	8,690,541	4,956,506	890,863	11,236,279	3,610,330	20,693,978	(3,346,984)	(510,385)	(3,857,369)
32093	LOS ALAMOS PUBLIC SCHOOLS	19,968,804	291,970	3,997,939	1,365,113	5,655,022	3,184,609	572,389	7,219,431	-	10,976,429	(2,150,473)	448,016	(1,702,457)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	34,482,537	504,180	6,903,723	2,154,486	9,562,389	5,499,247	988,413	12,466,659	-	18,954,319	(3,713,481)	756,115	(2,957,366)
2322	LOS PUENTES CHARTER SCHOOL	790,671	11,561	158,300	32,272	202,133	126,096	22,664	286,856	174,132	608,748	(85,149)	(35,831)	(120,980)
3006	LOVING MUNICIPAL SCHOOLS	2,969,541	43,419	594,530	737,611	1,375,560	473,580	85,119	1,073,594	242,379	1,874,672	(319,795)	45,738	(274,057)
6019	LOVINGTON MUNICIPAL SCHOOLS	15,293,875	223,617	3,061,975	1,428,869	4,714,461	2,439,055	438,386	5,529,278	111,243	8,517,962	(1,647,022)	277,117	(1,369,905)

**New Mexico Retiree Health Care Authority  
Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021**

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense (Income)			
		Net OPEB Liability June 30, 2021	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
12128	LUNA COMMUNITY COLLEGE	\$ 3,869,780	\$ 56,581	\$ 774,766	\$ 221,552	\$ 1,052,899	\$ 617,149	\$ 110,924	\$ 1,399,063	\$ 730,561	\$ 2,857,697	\$ (416,743)	\$ (89,372)	\$ (506,115)
3180	LUNA COUNTY	5,849,255	85,524	1,171,075	-	1,256,599	932,834	167,664	2,114,713	594,543	3,809,754	(629,916)	(176,632)	(806,548)
25075	MAGDALENA MUNICIPAL SCHOOLS	2,383,529	34,850	477,205	280,355	792,410	380,123	68,322	861,730	237,773	1,547,948	(256,686)	(24,327)	(281,013)
9028	MAXWELL MUNICIPAL SCHOOLS	942,685	13,783	188,734	15,038	217,555	150,339	27,021	340,814	77,347	595,521	(101,519)	(15,191)	(116,710)
17424	MCCURDY CHARTER SCHOOL	1,698,808	24,839	340,117	202,575	567,531	270,924	48,695	614,179	66,242	1,000,040	(182,947)	12,645	(170,302)
3200	MCKINLEY COUNTY	6,800,166	99,427	1,361,456	-	1,460,883	1,084,485	194,921	2,458,501	1,186,026	4,923,933	(732,321)	(453,152)	(1,185,473)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,090,093	15,939	218,247	108,667	342,853	173,847	31,247	394,107	177,197	776,398	(117,394)	4,738	(112,656)
5014	MELROSE MUNICIPAL SCHOOLS	1,298,372	18,984	259,946	47,822	326,752	207,063	37,217	469,408	37,428	751,116	(139,824)	9,358	(130,466)
17127	MESA VISTA SCHOOLS	1,380,302	20,182	276,349	458,184	754,715	220,129	39,565	499,028	843,297	1,602,019	(148,647)	(170,883)	(339,530)
10141	MESALANDS COMMUNITY COLLEGE	2,038,043	29,799	408,035	5,519	443,353	325,025	58,419	736,825	364,179	1,484,448	(219,480)	(82,995)	(302,475)
4570	MID-REGION COUNCIL OF GOVERNMENTS	4,833,524	70,672	967,716	4,016,282	5,054,670	770,847	138,549	1,747,490	200,271	2,857,157	(520,530)	1,420,464	899,934
13369	MIDDLE COLLEGE HIGH SCHOOL	437,946	6,403	87,681	75,588	169,672	69,843	12,553	158,333	73,984	314,713	(47,163)	5,028	(42,135)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	5,733,105	83,826	1,147,821	3,112,898	4,344,545	914,311	164,335	2,072,721	31,951	3,183,318	(617,407)	810,594	193,187
1306	MONTE DEL SOL CHARTER SCHOOL	1,556,664	22,760	311,659	272,254	606,673	248,256	44,620	562,789	-	855,665	(167,640)	93,277	(74,363)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	1,234,210	18,046	247,100	96,376	361,522	196,831	35,378	446,211	40,328	718,748	(132,914)	10,570	(122,164)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	886,420	12,961	177,470	75,952	266,383	141,366	25,408	320,472	43,963	531,209	(95,460)	17,225	(78,235)
30089	MORA INDEPENDENT SCHOOLS	2,702,693	39,517	541,104	68,644	649,265	431,023	77,470	977,119	290,038	1,775,650	(291,057)	(46,718)	(337,775)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	390,565	5,711	78,195	103,532	187,438	62,287	11,195	141,203	18,567	233,252	(42,061)	17,707	(24,354)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	10,416,918	152,309	2,085,564	635,239	2,873,112	1,661,282	298,592	3,766,085	403,261	6,129,220	(1,121,815)	(35,294)	(1,157,109)
16356	MOSAIC ACADEMY CHARTER SCHOOL	648,857	9,487	129,907	97,478	236,872	103,479	18,599	234,585	32,016	388,679	(69,876)	13,949	(55,927)
31091	MOSAIC MUNICIPAL SCHOOLS	616,941	9,020	123,517	193,675	326,212	98,389	17,684	223,046	83,012	422,131	(66,439)	12,960	(53,479)
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	981,182	14,346	196,442	220,004	430,792	156,478	28,125	354,732	-	539,335	(105,665)	47,424	(58,241)
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,451,373	21,221	290,578	400,505	712,304	231,464	41,602	524,723	352,244	1,150,033	(156,301)	15,780	(140,521)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	857,465	12,537	171,672	51,222	235,431	136,748	24,579	310,004	75,144	546,475	(92,342)	(18,231)	(110,573)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,236,451	32,700	447,758	82,287	562,745	356,667	64,106	808,556	32,079	1,261,408	(240,847)	34,672	(206,175)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	796,923	11,652	159,551	15,625	186,828	127,093	22,843	288,116	57,229	495,281	(85,822)	(13,170)	(98,992)
1418	NEW MEXICO CONNECTIONS ACADEMY	3,074,503	44,953	615,544	1,711,500	2,371,997	490,319	88,128	1,111,542	566,305	2,256,294	(331,098)	230,382	(100,716)
12102	NEW MEXICO HIGHLANDS UNIVERSITY	17,423,389	254,753	3,488,324	1,517,722	5,260,799	2,778,668	499,427	6,299,173	2,056,826	11,634,094	(1,876,353)	(420,668)	(2,297,021)
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,321,734	19,325	264,623	744,597	1,028,545	210,789	37,886	477,854	29,943	756,472	(142,340)	177,638	35,298
6124	NEW MEXICO JUNIOR COLLEGE	8,195,932	119,835	1,640,902	-	1,760,737	1,307,081	234,929	2,963,120	1,976,334	6,481,464	(882,633)	(593,954)	(1,476,587)
4097	NEW MEXICO MILITARY INSTITUTE	9,698,964	141,812	1,941,822	62,395	2,146,029	1,546,783	278,013	3,506,519	773,098	6,104,413	(1,044,497)	(152,968)	(1,197,465)
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,195,384	17,478	239,327	248,894	505,699	190,639	34,265	432,174	-	657,078	(128,733)	74,587	(54,146)
1094	NEW MEXICO SCHOOL FOR THE DEAF	7,243,705	105,913	1,450,257	194,800	1,750,970	1,155,220	207,635	2,618,856	535,216	4,516,927	(780,086)	(41,794)	(821,880)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	6,646,836	97,185	1,330,758	50,488	1,478,431	1,060,032	190,526	2,403,067	410,746	4,064,371	(715,809)	(59,063)	(774,872)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	918,995	13,437	183,991	148,425	345,853	146,561	26,342	332,249	274,360	779,512	(98,968)	(68,294)	(167,262)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,874,183	27,403	375,229	70,185	472,817	298,893	53,722	677,584	60,398	1,090,597	(201,834)	19,095	(182,739)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,070,680	15,655	214,360	121,867	351,882	170,751	30,690	387,089	92,765	681,295	(115,303)	36,965	(78,338)
2328	NORTH VALLEY ACADEMY	1,743,885	25,498	349,142	279,629	654,269	278,113	49,987	630,476	235,864	1,194,440	(187,802)	(45,473)	(233,275)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	576,469	8,429	115,414	39,526	163,369	91,935	16,524	208,414	291,463	608,336	(62,081)	(91,567)	(153,648)
32110	NORTHERN NEW MEXICO COLLEGE	6,663,287	97,426	1,334,052	1,041,433	2,472,911	1,062,656	190,997	2,409,015	69,925	3,732,593	(717,580)	258,943	(458,637)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	97,394	1,424	19,499	19,572	40,495	15,532	2,792	35,212	326,451	379,987	(10,489)	(72,468)	(82,957)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,060,480	15,506	212,318	63,324	291,148	169,124	30,398	383,401	67,668	650,591	(114,205)	14,016	(100,189)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	323,770	4,734	64,822	74,942	144,498	51,635	9,281	117,054	99,004	276,974	(34,867)	20,453	(14,414)
2311	NUESTROS VALORES CHARTER SCHOOL	884,446	12,932	177,074	227,571	417,577	141,051	25,352	319,759	151,968	638,130	(95,247)	38,861	(56,386)
32118	PECOS CONNECTIONS ACADEMY	3,067,264	44,847	614,095	2,688,505	3,347,447	489,165	87,921	1,108,925	-	1,686,011	(330,319)	679,695	349,376
12039	PECOS INDEPENDENT SCHOOLS	2,880,372	42,115	576,677	16,393	635,185	459,359	82,563	1,041,357	431,419	2,014,698	(310,192)	(97,106)	(407,298)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	558,701	8,169	111,857	141,539	261,565	89,101	16,015	201,990	77,036	384,142	(60,167)	45,362	(14,805)
20060	PENASCO INDEPENDENT SCHOOLS	2,043,965	29,885	409,221	613,923	1,053,029	325,970	58,589	738,966	714,125	1,837,650	(220,118)	120,577	(99,541)

**New Mexico Retiree Health Care Authority**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended June 30, 2021**

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense (Income)			
		Net OPEB Liability June 30, 2021	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1001	POJOAQUE VALLEY SCHOOLS	\$ 5,668,615	\$ 82,883	\$ 1,134,909	\$ 626,803	\$ 1,844,595	\$ 904,026	\$ 162,486	\$ 2,049,405	\$ 2,828,682	\$ 5,944,599	\$ (610,462)	\$ (320,298)	\$ (930,760)
11035	PORTALES MUNICIPAL SCHOOLS	13,095,263	191,470	2,621,793	1,615,629	4,428,892	2,088,422	375,365	4,734,402	93,509	7,291,698	(1,410,250)	388,231	(1,022,019)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,573,116	23,001	314,952	71,991	409,944	250,879	45,092	568,737	31,728	896,436	(169,411)	3,126	(166,285)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,243,752	18,185	249,011	102,618	369,814	198,353	35,651	449,661	27,919	711,584	(133,942)	19,063	(114,879)
20125	QUESTA INDEPENDENT SCHOOLS	1,454,006	21,259	291,105	-	312,364	231,884	41,678	525,675	698,219	1,497,456	(156,584)	(199,717)	(356,301)
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	332,654	4,864	66,600	375,379	446,843	53,051	9,535	120,266	-	182,852	(35,824)	84,447	48,623
4170	RATON HOUSING AUTHORITY	71,072	1,039	14,229	29,456	44,724	11,334	2,037	25,695	233,690	272,756	(7,654)	(41,816)	(49,470)
9029	RATON PUBLIC SCHOOLS	3,860,238	56,442	772,855	765,454	1,594,751	615,628	110,650	1,395,613	759,892	2,881,783	(415,715)	(152,684)	(568,399)
2580	RATON PUBLIC SERVICE	559,030	8,174	111,923	25,644	145,741	89,154	16,024	202,109	95,606	402,893	(60,203)	(10,416)	(70,619)
20312	RED RIVER VALLEY CHARTER SCHOOL	423,139	6,187	84,716	94,177	185,080	67,482	12,129	152,980	14,386	246,977	(45,569)	17,675	(27,894)
26150	REGION IX EDUCATION COOPERATIVE	2,789,888	40,792	558,561	551,202	1,150,555	444,929	79,970	1,008,643	76,632	1,610,174	(300,448)	226,962	(73,486)
5016	REGIONAL EDUCATION COOPERATIVE #6	323,441	4,729	64,756	38,277	107,762	51,582	9,271	116,936	87,549	265,338	(34,832)	(4,460)	(39,292)
6150	REGIONAL EDUCATION COOPERATIVE VII	268,493	3,926	53,755	171,811	229,492	42,819	7,696	97,070	40,333	187,914	(28,914)	62,417	33,503
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	551,134	8,058	110,342	19,467	137,867	87,894	15,798	199,254	125,450	428,396	(59,352)	(21,694)	(81,046)
28085	RESERVE SCHOOL DISTRICT	1,019,021	14,899	204,018	13,717	232,634	162,513	29,209	368,412	112,155	672,289	(109,740)	(19,010)	(128,750)
3240	RIO ARRIBA COUNTY	6,740,611	98,557	1,349,533	283,539	1,731,629	1,074,987	193,214	2,436,970	702,282	4,407,453	(725,907)	(229,858)	(955,765)
12326	RIO GALLINAS CHARTER SCHOOL	359,635	5,258	72,002	64,593	141,853	57,354	10,309	130,021	42,425	240,109	(38,730)	5,205	(33,525)
29123	RIO RANCHO PUBLIC SCHOOLS	73,640,332	1,076,719	14,743,476	15,679,138	31,499,333	11,744,101	2,110,838	26,623,590	8,386,147	48,864,676	(7,930,448)	1,822,789	(6,107,659)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	1,676,104	24,507	335,572	157,586	517,665	267,304	48,044	605,971	20,235	941,554	(180,502)	37,108	(143,394)
3250	ROOSEVELT COUNTY	2,256,522	32,993	451,777	104,050	588,820	359,868	64,681	815,813	278,537	1,518,899	(243,009)	(14,493)	(257,502)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	231,641	3,387	46,377	20,570	70,334	36,942	6,640	83,746	29,549	156,877	(24,946)	(8,937)	(33,883)
4011	ROSWELL INDEPENDENT SCHOOLS	41,729,532	610,141	8,354,639	4,228,795	13,193,575	6,654,992	1,196,142	15,086,705	513,218	23,451,057	(4,493,921)	982,892	(3,511,029)
31092	ROY SCHOOLS	671,889	9,824	134,518	62,216	206,558	107,152	19,259	242,912	15,112	384,435	(72,357)	11,451	(60,906)
26081	RUIDOSO MUNICIPAL SCHOOLS	7,335,835	107,260	1,468,702	413,222	1,989,184	1,169,913	210,276	2,652,164	391,843	4,424,196	(790,008)	93,706	(696,302)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	596,540	8,722	119,433	104,517	232,672	95,136	17,099	215,671	52,432	380,338	(64,242)	36,446	(27,796)
10032	SAN JON MUNICIPAL SCHOOLS	843,975	12,340	168,972	37,974	219,286	134,596	24,192	305,127	122,741	586,656	(90,889)	(12,693)	(103,582)
32107	SAN JUAN COMMUNICATIONS	1,070,680	15,655	214,360	39,144	269,159	170,751	30,690	387,089	451,675	1,040,205	(115,303)	(112,726)	(228,029)
3260	SAN JUAN COUNTY	19,944,455	291,614	3,993,065	1,008,371	5,293,050	3,180,726	571,891	7,210,628	4,425,232	15,388,277	(2,147,851)	(777,441)	(2,925,292)
4390	SAN JUAN WATER COMMISSION	203,673	2,978	40,777	32,873	76,628	32,482	5,838	73,635	5,122	117,077	(21,934)	7,771	(14,163)
3270	SAN MIGUEL COUNTY	2,853,062	41,716	571,209	2,008	614,933	455,004	81,781	1,031,483	298,413	1,866,681	(307,251)	(68,876)	(376,127)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	675,180	9,872	135,177	413,261	558,310	107,677	19,353	244,101	43,159	414,290	(72,711)	81,790	9,079
3280	SANDOVAL COUNTY	14,035,316	205,215	2,810,000	2,059,461	5,074,676	2,238,341	402,310	5,074,264	2,895,238	10,610,153	(1,511,486)	(142,278)	(1,653,764)
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,030,209	15,063	206,257	58,112	279,432	164,297	29,530	372,457	93,296	659,580	(110,945)	7,359	(103,586)
1003	SANTA FE COMMUNITY COLLEGE	14,390,674	210,411	2,881,146	-	3,091,557	2,295,013	412,496	5,202,739	3,285,954	11,196,202	(1,549,755)	(1,053,770)	(2,603,525)
3290	SANTA FE COUNTY	30,630,853	447,863	6,132,580	768,323	7,348,766	4,884,984	878,008	11,074,139	4,095,590	20,932,721	(3,298,687)	(522,592)	(3,821,279)
1002	SANTA FE PUBLIC SCHOOLS	57,348,823	838,515	11,481,765	2,554,933	14,875,213	9,145,944	1,643,856	20,733,632	2,374,121	33,897,553	(6,175,988)	15,254	(6,160,734)
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	1,245,068	18,205	249,274	1,526,191	1,793,670	198,563	35,689	460,136	-	684,388	(134,083)	306,464	172,381
24072	SANTA ROSA CONSOLIDATED SCHOOLS	4,071,479	59,530	815,148	672,158	1,546,836	649,316	116,705	1,471,984	149,883	2,387,888	(438,464)	66,426	(372,038)
14366	SCHOOL OF DREAMS ACADEMY	1,855,757	27,134	371,540	86,506	485,180	295,955	53,194	670,922	1,507	1,021,578	(199,850)	20,743	(179,107)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	701,174	10,252	140,381	529,049	679,682	111,823	20,099	253,499	18,402	403,823	(75,511)	95,795	20,284
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	819,955	11,989	164,163	475,280	651,432	130,766	23,503	296,443	-	450,712	(88,302)	144,257	55,955
3300	SIERRA COUNTY	1,982,765	28,991	396,968	1,092,904	1,518,863	316,210	56,834	716,840	250,557	1,340,411	(213,527)	571,010	357,483
8026	SILVER CITY CONSOLIDATED SCHOOLS	11,168,763	163,302	2,236,090	-	2,399,392	1,781,185	320,143	4,037,904	1,232,486	7,371,718	(1,202,782)	(310,979)	(1,513,761)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	328,390	5,533	75,757	198,384	279,674	60,345	10,846	136,801	74,504	282,496	(40,749)	57,327	16,578
25076	SOCORRO CONSOLIDATED SCHOOLS	6,747,191	98,653	1,350,850	282,547	1,732,050	1,076,037	193,403	2,439,349	488,888	4,197,477	(726,616)	(39,584)	(766,200)
2440	SOLARE COLLEGIATE CHARTER	659,386	9,641	132,015	722,449	864,105	105,158	18,901	238,391	-	362,450	(71,010)	169,349	98,339
2309	SOUTH VALLEY ACADEMY	2,875,766	42,047	575,755	416,544	1,034,346	458,625	82,431	1,036,691	28,687	1,609,434	(309,696)	114,629	(195,067)
2396	SOUTH VALLEY PREPARATORY SCHOOL	763,690	11,166	152,898	205,577	369,641	121,793	21,891	276,101	15,224	435,009	(82,243)	45,636	(36,607)

**New Mexico Retiree Health Care Authority**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended June 30, 2021**

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense (Income)			
		Net OPEB Liability June 30, 2021	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	\$ 816,612	\$ 9,016	\$ 123,451	\$ 71,392	\$ 203,859	\$ 98,337	\$ 17,675	\$ 222,927	\$ 48,236	\$ 387,175	\$ (66,404)	\$ (5,202)	\$ (71,606)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	851,872	12,455	170,553	123,657	306,665	135,856	24,418	307,982	141,355	609,611	(91,739)	19,119	(72,620)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	141,485	2,069	28,327	36,291	66,687	22,564	4,056	51,152	30,323	108,095	(15,237)	(777)	(16,014)
2346	SOUTHWEST PRIMARY LEARNING CENTER	607,070	8,876	121,541	173,590	304,007	96,815	17,401	219,477	14,519	348,212	(65,376)	83,445	18,069
21150	SOUTHWEST REGIONAL EDUCATION #10	1,512,245	22,111	302,765	379,698	704,574	241,172	43,347	546,730	64,251	895,500	(162,856)	127,853	(35,003)
32098	SOUTHWEST SECONDARY LEARNING CENTER	747,238	10,926	149,604	61,370	221,900	119,169	21,419	270,153	134,635	545,376	(80,471)	(2,487)	(82,958)
4520	SPRINGER HOUSING AUTHORITY	100,685	1,472	20,158	11,880	33,510	16,057	2,886	36,401	1,709	57,053	(10,843)	2,630	(8,213)
9030	SPRINGER MUNICIPAL SCHOOLS	965,389	14,115	193,280	16,022	223,417	153,959	27,672	349,022	56,093	586,746	(103,964)	(13,538)	(117,502)
20265	TAOS ACADEMY CHARTER SCHOOL	908,137	13,278	181,817	80,744	275,839	144,829	26,031	328,324	137,082	636,266	(97,799)	(4,512)	(102,311)
20307	TAOS CHARTER SCHOOL	888,394	12,989	177,865	289,878	480,732	141,680	25,465	321,186	104,245	592,576	(95,673)	66,316	(29,357)
3320	TAOS COUNTY	6,592,545	96,392	1,319,889	473,206	1,889,487	1,051,374	188,970	2,383,439	1,008,752	4,632,535	(709,962)	(161,945)	(871,907)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	614,966	8,992	123,122	120,554	252,668	98,074	17,627	222,332	97,921	435,954	(66,227)	10,469	(55,758)
20435	TAOS INTERNATIONAL SCHOOL	751,516	10,988	150,460	142,660	304,108	119,851	21,542	271,700	111,930	525,023	(80,932)	13,726	(67,206)
20062	TAOS MUNICIPAL SCHOOLS	10,321,169	150,909	2,066,394	608,335	2,825,638	1,646,012	295,848	3,731,469	179,157	5,852,486	(1,111,504)	33,833	(1,077,671)
6020	TATUM MUNICIPAL SCHOOLS	1,953,810	28,567	391,171	123,502	543,240	311,592	56,004	706,371	79,594	1,153,561	(210,409)	(11,266)	(221,675)
2394	TECH LEADERSHIP HIGH SCHOOL	1,023,628	14,967	204,940	261,662	481,569	163,247	29,341	370,078	-	562,666	(110,236)	120,359	10,123
5015	TEXICO MUNICIPAL SCHOOLS	2,179,688	40,643	556,519	190,157	787,319	443,302	78,677	1,004,956	69,756	1,597,691	(299,349)	5,558	(293,791)
29408	THE ASK ACADEMY	1,850,164	27,052	370,420	375,806	773,278	295,063	53,033	669,900	-	1,016,996	(199,247)	98,337	(100,910)
2413	THE GREAT ACADEMY	476,114	6,961	95,322	-	102,283	75,930	13,647	172,132	214,809	476,518	(51,273)	(73,913)	(125,204)
1398	THE MASTERS PROGRAM	857,794	12,542	171,738	115,892	300,172	136,800	24,588	310,123	32,670	504,181	(92,377)	31,808	(60,569)
2366	THE NEW AMERICA SCHOOL	902,872	13,201	180,763	33,073	227,037	143,989	25,880	326,420	107,559	603,848	(97,232)	(31,836)	(129,068)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	696,567	10,185	139,459	70,945	220,589	111,088	19,967	251,834	261,996	644,885	(75,014)	(62,205)	(137,219)
2370	TIERRA ADENTRO OF NEW MEXICO	1,320,746	19,311	264,426	183,897	467,634	210,832	37,858	477,497	66,242	792,229	(142,233)	9,157	(133,076)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,346,082	19,681	269,498	86,409	375,588	214,672	38,594	486,656	52,207	792,119	(144,962)	(8,010)	(152,972)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	149,053	2,179	29,842	43,445	75,466	23,771	4,272	53,888	57,779	139,710	(16,052)	(7,649)	(23,701)
3330	TORRANCE COUNTY	2,986,651	43,669	597,955	327,407	969,031	476,309	85,610	1,079,780	45,668	1,687,367	(321,637)	54,219	(267,418)
2080	TOWN OF BERNALILLO	2,087,815	49,827	682,276	337,506	1,069,609	543,476	97,682	1,232,046	194,807	2,068,011	(366,993)	82,795	(284,198)
4290	TOWN OF EDGEWOOD	1,121,680	16,400	224,571	152,442	393,413	178,885	32,152	405,527	10,253	626,817	(120,796)	65,722	(55,074)
2270	TOWN OF ELIDA	63,833	933	12,780	8,684	22,397	10,180	1,830	23,078	48,184	63,272	(6,874)	(6,492)	(13,366)
2300	TOWN OF ESTANCIA	301,067	4,402	60,276	7,519	72,197	48,014	8,630	108,846	100,410	265,900	(32,422)	(35,330)	(67,752)
2720	TOWN OF SILVER CITY	4,438,024	64,890	888,533	108,521	1,061,944	707,772	127,212	1,604,503	379,165	2,818,652	(477,938)	(67,242)	(545,180)
2750	TOWN OF SPRINGER	291,854	4,267	58,432	14,696	77,395	46,545	8,366	105,516	52,397	212,824	(31,430)	(10,764)	(42,194)
2770	TOWN OF TAOS	3,415,054	49,933	683,725	62,062	795,720	544,630	97,890	1,234,663	900,320	2,777,503	(367,773)	(200,936)	(568,709)
32106	TOWN OF TATUM	527,772	7,717	105,665	300,331	413,713	84,169	15,128	190,808	82,364	372,469	(56,837)	73,919	17,082
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	518,559	7,582	103,820	100,797	212,199	82,699	14,864	187,478	44,925	329,966	(55,844)	11,686	(44,158)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	6,155,586	90,003	1,232,405	284,432	1,606,840	981,688	176,445	2,225,463	335,051	3,718,647	(662,905)	(79,348)	(742,253)
10033	TUCUMCARI PUBLIC SCHOOLS	4,361,359	63,769	873,184	129,871	1,066,824	695,546	125,015	1,576,786	156,089	2,553,436	(469,682)	(22,545)	(492,227)
15049	TULAROSA MUNICIPAL SCHOOLS	4,351,817	63,629	871,274	-	934,903	694,024	124,741	1,573,336	168,137	2,560,238	(468,654)	(71,849)	(540,503)
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,519,750	36,842	504,477	736,603	1,277,922	401,848	72,226	910,979	-	1,385,053	(271,356)	224,151	(47,205)
3340	UNION COUNTY	1,125,629	16,458	225,361	113,371	355,190	179,514	32,265	406,955	160,426	779,160	(121,221)	(19,995)	(141,216)
3350	VALENCIA COUNTY	5,601,491	81,901	1,121,470	46,001	1,249,372	893,321	160,562	2,025,138	2,144,105	5,223,126	(603,234)	(513,856)	(1,117,090)
24073	VAUGHN MUNICIPAL SCHOOLS	783,761	11,460	156,916	85,497	253,873	124,994	22,466	283,358	31,281	462,099	(84,405)	3,451	(80,954)
2100	VILLAGE OF BOSQUE FARMS	950,582	13,899	190,315	45,603	249,817	151,598	27,248	343,669	65,673	588,188	(102,370)	(2,168)	(104,538)
2130	VILLAGE OF CHAMA	312,254	4,566	62,516	38,333	105,415	49,798	8,951	112,891	57,990	229,630	(33,627)	(1,279)	(34,906)
32099	VILLAGE OF FT SUMNER	313,241	4,580	62,714	9,680	76,974	49,955	8,979	113,248	86,773	258,955	(33,733)	(23,799)	(57,532)
32100	VILLAGE OF HATCH	694,264	10,151	138,998	105,715	254,864	110,721	19,900	251,001	64,251	445,873	(74,766)	22,988	(51,778)
32101	VILLAGE OF JEMEZ SPRINGS	34,220	500	6,851	14,344	21,695	5,457	981	12,372	239,113	257,923	(3,685)	(47,061)	(50,746)
32102	VILLAGE OF LOGAN	413,268	6,043	82,740	39,851	128,634	65,908	11,846	149,411	38,755	265,920	(44,505)	(6,484)	(50,989)

**New Mexico Retiree Health Care Authority**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Year Ended June 30, 2021**

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)		
		Net OPEB Liability June 30, 2021	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense (Income)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer OPEB Expense (Income)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
2880	VILLAGE OF MELROSE	\$ 139,840	\$ 2,045	\$ 27,997	\$ 36,224	\$ 66,266	\$ 22,302	\$ 4,008	\$ 50,557	\$ 14,002	\$ 90,869	\$ (15,060)	\$ 5,558	\$ (9,502)
2490	VILLAGE OF MILAN	929,853	13,596	186,165	61,987	261,748	148,292	26,653	336,175	155,501	666,621	(100,137)	(16,709)	(116,846)
2530	VILLAGE OF PECOS	100,356	1,467	20,092	35,089	56,648	16,005	2,877	36,282	196,809	251,973	(10,807)	(29,438)	(40,245)
2560	VILLAGE OF QUESTA	297,777	4,354	59,618	39,956	103,928	47,489	8,536	107,657	141,300	304,982	(32,068)	(23,049)	(55,117)
2610	VILLAGE OF RESERVE	114,175	1,669	22,859	13,695	38,223	18,209	3,273	41,278	14,012	76,772	(12,296)	1,660	(10,636)
2800	VILLAGE OF TUERAS	288,893	4,224	57,839	101,213	163,276	46,072	8,281	104,445	7,171	165,969	(31,111)	30,019	(1,092)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	479,075	7,005	95,915	111,064	213,984	76,402	13,732	173,203	153,314	416,651	(51,592)	(2,974)	(54,566)
2442	VOZ COLLEGIATE PREP	54,949	803	11,001	67,356	79,160	8,763	1,575	19,866	-	30,204	(5,918)	13,525	7,607
30090	WAGON MOUND PUBLIC SCHOOLS	1,056,860	15,453	211,593	223,871	450,917	168,547	30,294	382,092	66,082	647,015	(113,815)	24,066	(89,749)
29330	WALATOWA CHARTER HIGH SCHOOL	375,758	5,494	75,230	29,222	109,946	59,926	10,771	135,850	55,295	261,842	(40,466)	2,754	(37,712)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	8,196,261	119,840	1,640,967	1,233,226	2,994,033	1,307,133	234,939	2,963,239	-	4,505,311	(882,669)	314,322	(568,347)
8099	WESTERN NEW MEXICO UNIVERSITY	12,872,506	188,213	2,577,195	236,350	3,001,758	2,052,897	368,980	4,653,867	1,267,664	8,343,408	(1,386,261)	(464,253)	(1,850,514)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	276,060	4,036	55,270	51,304	110,610	44,026	7,913	99,806	8,202	159,947	(29,729)	12,762	(16,967)
13142	ZUNI PUBLIC SCHOOLS	7,659,934	111,998	1,533,590	211,812	1,857,400	1,221,600	219,566	2,769,338	409,910	4,620,414	(824,911)	(71,275)	(896,186)
17334	LINDRITH AREA HERITAGE SCHOOL*	-	-	-	3,847	3,847	-	-	-	144,288	144,288	-	(31,515)	(31,515)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY**	-	-	-	126,632	126,632	-	-	-	193,890	193,890	-	179	179
16358	NEW MEXICO VIRTUAL ACADEMY**	-	-	-	2,509	2,509	-	-	-	499,454	499,454	-	(187,729)	(187,729)
2357	LA RESOLANA LEADERSHIP ACADEMY**	-	-	-	-	-	-	-	-	255,071	255,071	-	(101,126)	(101,126)
16357	CARINOS CHARTER SCHOOL**	-	-	-	-	-	-	-	-	412,433	412,433	-	(177,304)	(177,304)
7339	ANTHONY CHARTER SCHOOL**	-	-	-	-	-	-	-	-	325,499	325,499	-	(126,242)	(126,242)
2344	ACADEMY OF TRADES AND TECHNOLOGY**	-	-	-	-	-	-	-	-	525,070	525,070	-	(207,195)	(207,195)
2418	SAGE MONTESSORI CHARTER SCHOOL***	-	-	-	-	-	-	-	-	217,467	217,467	-	(126,433)	(126,433)
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER***	-	-	-	-	-	-	-	-	186,852	186,852	-	(108,636)	(108,636)
13430	UPLIFT COMMUNITY SCHOOL***	-	-	-	-	-	-	-	-	324,524	324,524	-	(188,678)	(188,678)
		\$ 3,290,349,790	\$ 48,109,251	\$ 658,758,492	\$ 186,315,833	\$ 893,183,576	\$ 524,742,358	\$ 94,315,095	\$ 1,189,578,095	\$ 186,315,833	\$ 1,994,951,381	\$ (354,343,140)	\$ -	\$ (354,343,140)

\* Zero Share in 2021

\*\* Zero Share in 2019

\*\*\* Zero Share in 2018



# **New Mexico Retiree Health Care Authority**

## **Notes to the Schedules**

### **Note 1 – Retiree Health Care Act Plan**

The New Mexico Retiree Health Care Authority (the Authority) was formed February 13, 1990, under the New Mexico Retiree Health Care Act (the Act) of New Mexico Statutes Annotated, as amended (NMSA 1978), to administer the Retiree Health Care Fund (the Fund) under Section 10-7C-1-19 NMSA 1978. The Fund was created to provide comprehensive group health insurance coverage for individuals (and their spouses, dependents and surviving spouses) who have retired or will retire from public service in New Mexico.

The Fund is a multiple employer cost sharing defined benefit healthcare plan that provides eligible retirees (including terminated employees who have accumulated benefits but are not yet receiving them), their spouses, dependents and surviving spouses and dependents with health insurance and prescription drug benefits consisting of a plan, or optional plans of benefits, that can be contributions to the Fund and by co-payments or out-of-pocket payments of eligible retirees. Employees of the Authority also participate in the Fund.

The Act created a governing Board of Directors (the Board) comprised of not more than 12 members. Members of the Board include the following individuals:

1. One member who is not employed by or on behalf of, or contracting with, an employer participating in or eligible to participate in the Act, and who shall be appointed by the Governor to serve at the pleasure of the Governor;
2. The director of the Educational Retirement Board (ERB) or the ERB director's designee;
3. One member to be selected by the Public School Superintendent's Association of New Mexico;
4. One member who shall be a teacher who is certified and teaching in elementary or secondary education to be selected by a committee composed of one person designated by the New Mexico Association of Classroom Teachers, one person designated by the National Education Association of New Mexico and one person designated by the New Mexico Federation of Teachers;
5. One member who shall be an eligible retiree of a public school and who shall be selected by the New Mexico Association of Retired Educators;
6. One member who shall be an eligible retiree of an institution of higher education participating in the Act and who shall be selected by the New Mexico Association of Retired Educators (the institutions of higher education do not currently have the requisite number of participants for board representation);
7. The executive secretary of the Public Employees' Retirement Association (PERA) or the PERA executive secretary's designee;
8. One member who shall be an eligible State government retiree and who shall be selected by the Retired Public Employees of New Mexico;
9. One member who shall be an elected official or employee of a municipality participating in the New Mexico Retiree Health Care Act to be selected by the New Mexico Municipal League;

## New Mexico Retiree Health Care Authority Notes to the Schedules

### Note 1 – Retiree Health Care Act Plan (continued)

10. One member who shall be an elected official or employee of a county participating in the Act to be selected by the New Mexico Association of Counties;
11. The State Treasurer or the State Treasurer’s designee; and
12. One member who shall be a classified State employee selected by the Personnel Board in response to statutory amendment.

Every member of the Board serves at the pleasure of the party or parties that selected that member. The Board elects from its membership a president, vice president, and secretary.

The Board may enter into contracts or arrangements with consultants, professional persons or firms as may be necessary to carry out the provisions of the Act. Other legal duties of the Board are defined by the Act.

The Authority has 302 participating employers and 157,330 current members, including active employees, terminated eligible members, retirees, and surviving spouses. As of June 30, 2021, membership in the plan consists of the following:

Plan membership	
Current retirees and surviving spouses	53,092
Inactive and eligible for deferred benefit	11,754
Current active members	92,484
	157,330
Active membership	
State general	18,691
State police and corrections	1,919
Municipal general	20,357
Municipal police	1,573
Municipal FTRE	756
Educational Retirement Board	49,188
	92,484

The Authority is a separate legal trust of the State of New Mexico. The funds administered by the Authority are considered part of the State of New Mexico financial reporting entity and are OPEB trust funds of the State of New Mexico. The Authority’s financial information is included with the financial presentation of the State of New Mexico.

# **New Mexico Retiree Health Care Authority**

## **Notes to the Schedules**

### **Note 1 – Retiree Health Care Act Plan (continued)**

The Authority has developed criteria to determine whether other state agencies, boards or commissions which benefit the members of the Authority should be included within its financial reporting entity. The criteria include, but are not limited to, whether the Authority exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of public service, and special financing relationships. Based on these criteria, management has determined that no other such entities should be included in its financial reporting entity. The Authority does not have any component units.

Because the Authority is a self-funded, mainly self-insured entity pursuant to Section 10-7C NMSA 1978, the Authority is not construed to be transacting insurance activity otherwise subject to the laws of the State of New Mexico that regulate insurance companies and therefore, not subject to minimum statutory reserve requirements.

Employer and employee contributions to the Authority total 3% for non-enhanced retirement plans and 3.75% of enhanced retirement plans of each participating employee's salary as required by Section 10-7C-15 NMSA 1978. The contributions are established by statute and are not based on an actuarial calculation. All employer and employee contributions are non-refundable under any circumstance, including termination of the employer's participation in the Authority.

Current retirees are required to make monthly contributions for individual basic medical coverage. The Board may designate other plans as "optional coverages." See Section 10-7C-13 NMSA 1978 for more details.

### **Note 2 – Basis of Accounting and Measurement Focus**

The Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer (collectively, the Schedules) presents amounts that are elements of the financial statements of the Authority or of the participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan or its participating employers. The accompanying Schedules were prepared in accordance with accounting principles generally accepted in the United States of America. Such preparation requires management of the Authority to make several estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

### **Note 3 – Allocation Methodology**

Participating employers are required to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources and collective OPEB expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of OPEB Amounts by Employer are based on the ratio of each employer's contribution to the Authority's total employer contributions during the measurement period from July 1, 2020 through June 30, 2021.

## New Mexico Retiree Health Care Authority Notes to the Schedules

### Note 4 – Net OPEB Liability

The actuarial measurement of the net OPEB liability and other OPEB amounts was performed by the Authority's independent actuary as of June 30, 2021. The plan's valuation and measurement of the total OPEB liability and related net OPEB liability were performed in accordance with GASB No. 74. The components of the net OPEB liability as of June 30, 2021 are as follows:

	June 30, 2021
Total OPEB liability	\$ 4,409,849,335
Plan fiduciary net position	1,119,499,545
Net OPEB liability	\$ 3,290,349,790

Plan fiduciary net position as a percentage of the total OPEB liability (funded status)	25.39%
---	--------

### Actuarial Valuation

The total OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of June 30, 2021. The mortality, retirement, disability, turnover, and salary increase assumptions for PERA members are based on the PERA actuarial valuation as of June 30, 2018 and for ERB members are based on the ERB actuarial valuation as of June 30, 2020. The following actuarial assumptions were applied to the actuary's measurement:

Valuation date	June 30, 2021
Actuarial cost method	Entry age normal, level percent of pay, calculated on individual employee basis
Asset valuation method	Market value of assets
Actuarial assumptions:	
Inflation	2.30% for ERB members; 2.50% for PERA members
Projected payroll increases	3.25% to 13.00%, based on years of service, including inflation
Investment rate of return	7.00%, net of OPEB plan investment expense and margin for adverse deviation including inflation
Health care cost trend rate	8% graded down to 4.5% over 14 years for Non-Medicare medical plan costs and 7.5% graded down to 4.5% over 12 years for Medicare medical plan costs
Mortality	ERB members: 2020 GRS Southwest Region Teacher Mortality Table, set back one year (and scaled at 95% for males). Generational mortality improvements in accordance with the Ultimate MP scales are projected from the year 2020. PERA members: Headcount-Weighted RP-2014 Blue Collar Annuitant Mortality, set forward one year for females, projected generationally with Scale MP-2017 times 60%.

## New Mexico Retiree Health Care Authority Notes to the Schedules

### Note 4 – Net OPEB Liability (continued)

#### Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which the expected future real rates of return (net of investment fees and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions.

The best estimates for the long-term expected rate of return is summarized as follows:

Asset Class	Target Allocation	Long-Term Rate of Return
U.S. core fixed income	20%	0.4%
U.S. equity - large cap	20%	6.6%
Non U.S. - emerging markets	15%	9.2%
Non U.S. - developed equities	12%	7.3%
Private equity	10%	10.6%
Credit and structured finance	10%	3.1%
Real estate	5%	3.7%
Absolute return	5%	2.5%
U.S. equity - small/mid cap	3%	6.6%

#### Discount Rate

The discount rate used to measure the total OPEB liability is 3.62% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates proportional to the actuary determined contribution rates. For this purpose, employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the Authority's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members through the fiscal year ending June 30, 2052. The 7.00% discount rate, which includes the assumed inflation rate of 2.30% for ERB members and 2.50% for PERA members, was used to calculate the net OPEB liability through 2052. Beyond 2052, the index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (2.16%) was applied. Thus, 3.62% is the blended discount rate.

## New Mexico Retiree Health Care Authority Notes to the Schedules

### Note 4 – Net OPEB Liability (continued)

#### Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability, calculated using the discount rate of 3.62% as of June 30, 2021, as well as what the Fund's net OPEB liability would be if it were calculated using a discount rate that is 1-percent lower or 1-percent higher than the current rate:

1% Decrease (2.62%)	Current Discount (3.62%)	1% Increase (4.62%)
\$ 4,134,247,608	\$ 3,290,349,790	\$ 2,633,889,896

The following presents the Net OPEB liability, calculated using the current health trend rates as of June 30, 2021, as well as what the Fund's Net OPEB Liability would be if it were calculated using a health cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the health cost trend rates used:

1% Decrease	Current Trend Rates	1% Increase
\$ 2,646,501,227	\$ 3,290,349,790	\$ 3,808,841,141

### Note 5 – Financial Information

#### OPEB Expense (Income)

The components of allocable OPEB expense (income) for the measurement year ended June 30, 2021 are as follows:

Service cost	\$ 171,993,017
Interest on the total OPEB liability	147,282,724
Current period benefit changes	802,116
Expensed portion of current-period difference between expected and actual experience in the total OPEB liability	9,660,492
Expensed portion of current-period changes of assumptions or other inputs	(149,532,075)
Actual member contributions	(48,292,552)
Projected earnings on plan investments	(62,764,491)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(30,994,543)
Administrative expense and other changes in fiduciary net position	(29,589,162)
Recognition of beginning of year deferred outflows of resources as OPEB income	165,517,209
Recognition of beginning of year deferred inflows of resources as OPEB income	<u>(528,425,875)</u>
Net OPEB income	<u><u>\$ (354,343,140)</u></u>

## New Mexico Retiree Health Care Authority Notes to the Schedules

### Note 5 – Financial Information (continued)

#### Deferred Outflows of Resources

The following presents a summary of changes in the deferred outflows of resources for the measurement year ended June 30, 2021:

<u>Deferred Outflows of Resources</u>	<u>Year of Deferral</u>	<u>Remaining Amortization Period</u>	<u>Beginning Balance</u>	<u>Current Year Changes</u>	<u>Amortization</u>	<u>Ending Balance</u>
Difference between expected and actual experience in the total OPEB liability	2021	5.98	\$ -	\$ 57,769,743	\$ (9,660,492)	\$ 48,109,251
Changes of assumptions or other inputs	2020	4.98	<u>824,275,701</u>	-	<u>(165,517,209)</u>	<u>658,758,492</u>
Total deferred outflows of resources			<u>\$ 824,275,701</u>	<u>\$ 57,769,743</u>	<u>\$ (175,177,701)</u>	<u>\$ 706,867,743</u>

#### Deferred Inflows of Resources

The following presents a summary of changes in the deferred inflows of resources for the measurement year ended June 30, 2021:

<u>Deferred Inflows of Resources</u>	<u>Year of Deferral</u>	<u>Remaining Amortization Period</u>	<u>Beginning Balance</u>	<u>Current Year Changes</u>	<u>Amortization</u>	<u>Ending Balance</u>
Difference between expected and actual experience in the total OPEB liability	2017	1.76	\$ 64,299,743	-	\$ (36,533,944)	\$ 27,765,799
	2018	2.72	69,200,270	-	(25,441,276)	43,758,994
	2019	3.64	486,751,522	-	(133,722,946)	353,028,576
	2020	4.98	125,362,102	-	(25,173,113)	100,188,989
Difference between actual and projected earnings on plan investments	2017	1.00	16,297,809	-	(16,297,809)	-
	2018	2.00	2,686,210	-	(1,343,105)	1,343,105
	2019	3.00	(4,859,036)	-	1,619,679	(3,239,357)
	2020	4.00	(37,022,431)	-	9,255,608	(27,766,823)
	2021	5.00	-	154,972,713	(30,994,543)	123,978,170
Changes of assumptions or other inputs	2017	1.76	292,953,221	-	(166,450,695)	126,502,526
	2018	2.72	107,165,655	-	(39,399,137)	67,766,518
	2019	3.64	345,578,456	-	(94,939,137)	250,639,319
	2021	5.98	<u>-</u>	<u>894,201,807</u>	<u>(149,532,075)</u>	<u>744,669,732</u>
Total deferred inflows of resources			<u>\$ 1,468,413,521</u>	<u>\$ 1,049,174,520</u>	<u>\$ (708,952,493)</u>	<u>\$ 1,808,635,548</u>

Amounts reported as deferred inflows of resources related to the OPEB will be amortized in OPEB expense as follows:

2022	\$ (468,760,669)
2023	(294,993,925)
2024	(167,610,151)
2025	(33,328,912)
2026	<u>(137,074,148)</u>
Total	<u>\$ (1,101,767,805)</u>

## **New Mexico Retiree Health Care Authority**

### **Notes to the Schedules**

#### **Note 6 – Additional Information**

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer, including the disclosure of the net OPEB liability and the unmodified audit opinion on the financial statements, is located in the New Mexico Retiree Health Care Authority financial statements for the year ended June 30, 2021. Additional financial information is available at [www.nmrhca.state.nm.us](http://www.nmrhca.state.nm.us) or by contacting New Mexico Retiree Health Care Authority at 6300 Jefferson Street NE, Suite 150, Albuquerque, NM 87109.



## **Supplementary Information**

---

**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**June 30, 2021**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2022 (16)	Ending 2023 (17)	Ending 2024 (18)	Ending 2025 (19)	Ending 2026 (20)
1341	STATE OF NEW MEXICO	\$ (113,002,101)	\$ (71,105,438)	\$ (40,776,759)	\$ (8,960,885)	\$ (32,307,473)
2308	21ST CENTURY PUBLIC ACADEMY	(88,520)	(21,404)	16,852	42,334	7,486
2340	ABQ CHARTER ACADEMY	(196,085)	(126,506)	(74,386)	(15,343)	(46,995)
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	(167,681)	(80,263)	(17,286)	30,477	(30,597)
2390	ACE LEADERSHIP	(235,128)	(172,926)	(96,854)	(18,307)	(26,567)
2441	ACES TECHNICAL CHARTER SCHOOL	27,597	41,655	51,960	62,824	53,123
15046	ALAMOGORDO PUBLIC SCHOOLS	(3,078,067)	(1,828,399)	(853,443)	95,010	(1,003,310)
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	(4,021,283)	(2,732,920)	(1,678,110)	(595,334)	(935,844)
2435	ALBUQUERQUE COLLEGIATE	61,087	85,848	79,659	55,056	17,056
4560	ALBUQUERQUE HOUSING AUTHORITY	(354,977)	(231,041)	(101,981)	4,181	(45,276)
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	(216,499)	(143,966)	(79,478)	(36,119)	(64,425)
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	158,711	212,683	135,102	(31,091)	(45,831)
2003	ALBUQUERQUE PUBLIC SCHOOLS	(52,442,483)	(32,228,515)	(16,913,821)	(2,690,298)	(17,415,754)
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	24,933	173,185	227,071	271,713	92,448
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	(191,347)	(125,919)	(41,914)	32,809	(15,698)
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	(112,240)	(75,635)	(52,697)	(34,455)	(41,069)
8347	ALDO LEOPOLD CHARTER SCHOOL	(136,839)	(88,373)	(59,939)	(20,102)	(27,971)
2356	ALICE KING COMMUNITY SCHOOL	(168,237)	(69,843)	(28,810)	(5,666)	(76,864)
7335	ALMA D' ARTE CHARTER HIGH	(105,704)	(71,387)	(53,599)	(27,543)	(39,895)
575	ALTURA PREP	76,410	106,993	96,230	60,477	21,591
2303	AMY BIEHL CHARTER SCHOOL	(286,549)	(208,852)	(135,632)	(49,224)	(74,362)
20316	ANANSI CHARTER SCHOOL	(88,604)	(49,282)	(21,851)	8,542	(17,860)
23121	ANIMAS PUBLIC SCHOOLS	(191,484)	(140,887)	(91,874)	(39,065)	(56,904)
3004	ARTESIA PUBLIC SCHOOLS	(2,273,637)	(1,431,106)	(827,006)	(136,886)	(589,150)
16050	AZTEC MUNICIPAL SCHOOLS	(1,681,230)	(1,061,421)	(521,254)	(29,017)	(403,982)
14043	BELEN CONSOLIDATED SCHOOLS	(2,390,757)	(1,459,235)	(802,675)	(624,230)	(731,706)
3010	BERNALILLO COUNTY	(13,315,834)	(8,292,747)	(4,914,053)	(1,408,656)	(3,684,878)
29086	BERNALILLO PUBLIC SCHOOLS	(2,213,321)	(1,402,193)	(748,170)	(240,006)	(752,529)
16051	BLOOMFIELD MUNICIPAL SCHOOLS	(1,646,890)	(997,810)	(541,642)	(39,910)	(514,753)
26077	CAPITAN MUNICIPAL SCHOOLS	(308,009)	(192,003)	(121,705)	(28,712)	(109,930)
3005	CARLSBAD MUNICIPAL SCHOOLS	(4,505,337)	(3,085,223)	(2,057,332)	(896,380)	(1,273,326)
26078	CARRIZOZO MUNICIPAL SCHOOLS	(135,978)	(85,205)	(50,601)	(4,905)	(52,602)
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	(4,422,423)	(2,741,090)	(1,383,918)	(159,200)	(947,368)
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	(8,392,413)	(5,770,030)	(3,595,336)	(70,887)	(2,523,748)
2150	CENTRAL REGION EDUCATION COOPERATIVE	(157,677)	(24,305)	60,214	164,556	70,404
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	(88,837)	(47,916)	(27,939)	(13,518)	(45,210)
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	(378,856)	(252,520)	(135,571)	(29,339)	(120,442)
3030	CHAVES COUNTY	(1,226,723)	(847,472)	(536,905)	(224,719)	(378,894)
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	(59,148)	(7,924)	(58,678)	(87,134)	(128,399)
3040	CIBOLA COUNTY	(793,927)	(578,303)	(232,197)	(77,609)	(118,056)
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	(213,192)	(117,149)	(41,432)	10,159	(34,464)
9027	CIMARRON MUNICIPAL SCHOOLS	(241,731)	(131,289)	(88,015)	6,680	(14,087)
2010	CITY OF ALAMOGORDO	(1,360,648)	(929,764)	(649,845)	(237,673)	(314,486)
2020	CITY OF ALBUQUERQUE	(34,310,315)	(22,003,846)	(12,502,369)	(3,216,488)	(9,032,556)
2040	CITY OF AZTEC	(471,355)	(312,487)	(193,668)	(86,140)	(127,437)
2060	CITY OF BELEN	(372,456)	(206,033)	(80,271)	43,518	10,286
2090	CITY OF BLOOMFIELD	(722,784)	(527,928)	(226,530)	(71,875)	(137,943)
2110	CITY OF CARLSBAD	(2,910,401)	(1,857,659)	(1,169,538)	(416,179)	(936,850)
2180	CITY OF CLOVIS	(1,495,261)	(1,016,770)	(679,649)	(245,174)	(362,909)
2210	CITY OF DEMING	(793,946)	(544,385)	(324,823)	(113,407)	(179,144)
2290	CITY OF ESPANOLA	(628,664)	(408,967)	(247,896)	(21,894)	(152,892)
2310	CITY OF FARMINGTON	(5,519,212)	(3,684,485)	(2,296,508)	(1,567,576)	(1,483,781)
2330	CITY OF GALLUP	(1,882,331)	(1,493,550)	(1,232,452)	(318,455)	(595,764)
2380	CITY OF JAL	(9,347)	68,260	92,208	105,075	(8,156)
2400	CITY OF LAS CRUCES	(7,489,597)	(4,595,738)	(2,787,110)	(1,473,539)	(2,089,379)
2410	CITY OF LAS VEGAS	(1,166,370)	(820,226)	(425,752)	69,581	(231,694)
2500	CITY OF MORIARTY	(138,570)	(103,267)	(86,080)	(16,355)	(34,105)
2550	CITY OF PORTALES	(677,620)	(475,095)	(308,118)	(106,921)	(174,624)
2570	CITY OF RATON	(446,359)	(309,299)	(188,058)	(67,765)	(112,158)
2620	CITY OF RIO RANCHO	(3,754,578)	(2,423,383)	(1,231,182)	(224,515)	(1,094,526)
2630	CITY OF ROSWELL	(2,528,388)	(1,648,628)	(1,182,314)	(542,419)	(903,016)
2690	CITY OF SANTA FE	(8,162,666)	(5,988,753)	(4,494,575)	(2,185,061)	(2,835,486)
2710	CITY OF SANTA ROSA	(206,231)	(166,392)	(130,995)	(77,736)	(58,805)
2730	CITY OF SOCORRO	(577,694)	(398,571)	(237,439)	(62,442)	(115,502)
2950	CITY OF SUNLAND PARK	(276,185)	(170,391)	(178,376)	(76,485)	(90,426)
2760	CITY OF T OR C	(364,238)	(226,865)	(114,274)	26,502	(66,108)
2780	CITY OF TEXICO	(33,882)	(21,410)	(14,840)	(8,924)	(7,268)
2810	CITY OF TUCUMCARI	(437,499)	(378,016)	(357,594)	(192,323)	(207,304)
18056	CLAYTON MUNICIPAL SCHOOLS	(209,231)	(139,143)	(155,322)	(30,821)	(155,153)
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	(209,018)	(105,060)	(22,871)	79,565	(43,442)

**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**June 30, 2021**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2022 (16)	Ending 2023 (17)	Ending 2024 (18)	Ending 2025 (19)	Ending 2026 (20)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ (4,170,680)	\$ (2,475,411)	\$ (1,317,438)	\$ 165,123	\$ (1,094,155)
8024	COBRE CONSOLIDATED SCHOOLS	(721,388)	(374,493)	(308,825)	(256,147)	(334,020)
3050	COLFAX COUNTY	(299,452)	(170,093)	(89,837)	(39,556)	(86,820)
2421	CORAL COMMUNITY CHARTER SCHOOL	(147,765)	(97,243)	(47,784)	(11,029)	(29,269)
26079	CORONA PUBLIC SCHOOLS	(125,933)	(87,316)	(52,453)	(6,731)	(27,868)
2363	CORRALES INTERNATIONAL SCHOOL	(135,164)	(82,467)	(42,771)	(4,307)	(33,529)
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	(316,333)	(177,919)	(62,078)	51,262	(42,074)
25319	COTTONWOOD VALLEY CHARTER SCHOOL	(77,316)	(38,544)	(14,257)	15,729	(14,112)
29087	CUBA INDEPENDENT SCHOOLS	(403,872)	(167,686)	(22,592)	102,921	(224,797)
3060	CURRY COUNTY	(707,704)	(510,185)	(348,241)	(124,114)	(253,613)
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	(129,239)	(94,865)	(62,160)	(35,083)	(24,257)
19059	DEMING PUBLIC SCHOOLS	(2,962,871)	(1,688,081)	(730,660)	54,714	(1,032,574)
18057	DES MOINES MUNICIPAL SCHOOLS	(117,484)	(75,920)	(49,607)	(12,532)	(32,477)
4008	DEXTER CONSOLIDATED SCHOOLS	(734,665)	(501,360)	(248,911)	(45,132)	(134,205)
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	(183,703)	(103,237)	(20,618)	29,558	(26,246)
11117	DORA CONSOLIDATED SCHOOLS	(205,043)	(128,331)	(66,846)	(4,445)	(52,009)
16359	DREAM DINE' CHARTER SCHOOL	(17,134)	(8,752)	(6,044)	9,351	(509)
17115	DULCE INDEPENDENT SCHOOLS	(557,844)	(359,286)	(254,519)	(129,366)	(263,173)
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	(3,763)	4,750	1,734	12,986	(6,121)
2304	EAST MOUNTAIN HIGH SCHOOL	(200,432)	(118,647)	(59,375)	120	(52,297)
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	(3,780,899)	(2,726,597)	(1,677,491)	(182,027)	(1,017,287)
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	(1,268,398)	(923,304)	(649,040)	(337,701)	(353,525)
3100	EDDY COUNTY	(1,728,274)	(961,343)	(483,371)	36,974	(325,672)
2323	EL CAMINO REAL ACADEMY	(179,414)	(101,952)	(36,775)	26,936	(58,790)
11034	ELIDA MUNICIPAL SCHOOLS	(95,742)	(34,342)	(310)	(491)	(46,015)
17054	ESPANOLA PUBLIC SCHOOLS	(1,089,434)	(562,872)	(746,184)	(73,634)	(649,620)
22065	ESTANCIA MUNICIPAL SCHOOLS	(446,354)	(268,575)	(132,801)	7,501	(143,471)
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	(121,483)	(34,648)	(5,331)	3,197	(78,861)
6016	EUNICE PUBLIC SCHOOLS	(425,361)	(243,985)	(117,443)	(4,596)	(177,385)
2432	EXPLORE ACADEMY	13,597	136,446	175,342	193,612	44,471
16052	FARMINGTON MUNICIPAL SCHOOLS	(5,623,725)	(3,222,959)	(1,396,043)	321,104	(2,043,530)
11118	FLOYD MUNICIPAL SCHOOLS	(200,283)	(140,975)	(102,953)	(60,035)	(76,288)
27083	FT SUMNER MUNICIPAL SCHOOLS	(243,331)	(147,446)	(75,198)	(5)	(86,885)
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	(8,347,114)	(4,964,769)	(2,148,429)	241,113	(2,236,873)
4140	GALLUP HOUSING AUTHORITY	(54,818)	(31,476)	(9,555)	6,351	(11,590)
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	(7,582,713)	(4,863,203)	(3,190,135)	(1,245,862)	(2,777,727)
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	(141,214)	(94,735)	(44,932)	(950)	(25,155)
2362	GORDON BERNELL CHARTER SCHOOL	(200,842)	(161,820)	(162,097)	(125,889)	(141,618)
5013	GRADY MUNICIPAL SCHOOLS	(129,933)	(78,850)	(40,413)	206	(32,966)
3110	GRANT COUNTY	(863,758)	(590,309)	(340,124)	(104,681)	(199,514)
14044	GRANTS-CIBOLA COUNTY SCHOOLS	(2,262,178)	(1,418,163)	(732,877)	(65,320)	(714,512)
4009	HAGERMAN MUNICIPAL SCHOOLS	(359,917)	(254,915)	(171,820)	(60,641)	(103,940)
7022	HATCH VALLEY MUNICIPAL SCHOOLS	(758,730)	(463,147)	(242,457)	(30,577)	(246,658)
2430	HEALTH LEADERSHIP HIGH SCHOOL	(148,757)	(108,304)	(89,372)	(58,057)	(43,093)
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	(650,439)	(512,200)	(178,615)	(118,229)	(35,745)
6017	HOBBS MUNICIPAL SCHOOLS	(5,392,829)	(2,931,078)	(784,519)	713,856	(994,967)
26080	HONDO VALLEY PUBLIC SCHOOLS	(134,853)	(76,053)	(37,137)	7,678	(28,982)
2327	HORIZON ACADEMY WEST	(202,151)	(130,562)	(85,479)	(29,300)	(93,333)
10119	HOUSE MUNICIPAL SCHOOLS	(160,090)	(108,335)	(51,925)	(19,372)	(28,372)
573	HOZHO ACADEMY	161,478	228,848	231,258	197,110	23,210
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	(120,075)	(48,613)	(7,290)	91,056	29,757
7420	J. PAUL TAYLOR ACADEMY	(46,808)	(17,347)	(21,373)	3,552	(18,254)
6018	JAL PUBLIC SCHOOLS	(283,251)	(164,338)	(88,633)	10,214	(73,619)
3321	JEFFERSON MONTESSORI ACADEMY	(131,729)	(70,516)	(16,617)	11,826	(31,996)
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	(278,450)	(192,880)	(88,380)	(10,934)	(100,089)
29088	JEMEZ VALLEY PUBLIC SCHOOLS	(296,174)	(204,694)	(141,982)	(68,992)	(75,511)
7337	LA ACADEMIA DE DOLORES HUERTA	(136,098)	(110,037)	(79,050)	(45,041)	(37,627)
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	(305,933)	(235,000)	(193,347)	(130,652)	(48,830)
2343	LA PROMESA EARLY LEARNING CENTER	(243,582)	(143,952)	(51,400)	(13,877)	(41,010)
17425	LA TIERRA MONTESSORI SCHOOL	(90,192)	(78,581)	(60,155)	(40,205)	(37,036)
4010	LAKE ARTHUR SCHOOLS	(96,903)	(51,734)	(19,578)	6,927	(29,283)
7023	LAS CRUCES SCHOOL DISTRICT #2	(13,673,415)	(8,250,514)	(4,525,688)	(469,034)	(3,927,491)
7338	LAS MONTANAS CHARTER HIGH SCHOOL	(60,512)	(19,294)	(17,861)	(97)	(30,625)
12037	LAS VEGAS CITY SCHOOLS	(781,137)	(535,129)	(470,469)	(62,302)	(290,660)
3150	LEA COUNTY	(1,509,865)	(872,262)	(593,783)	(388,853)	(575,375)
3160	LINCOLN COUNTY	(490,888)	(326,870)	(219,343)	(111,917)	(135,761)
10120	LOGAN MUNICIPAL SCHOOLS	(233,135)	(155,752)	(99,943)	(25,720)	(63,502)
23070	LORDSBURG MUNICIPAL SCHOOLS	(305,559)	(172,174)	(92,109)	(8,945)	(110,659)
3170	LOS ALAMOS COUNTY	(4,938,111)	(3,383,239)	(2,178,052)	(501,052)	(1,002,983)
32093	LOS ALAMOS PUBLIC SCHOOLS	(2,396,846)	(1,364,492)	(737,860)	(82,228)	(739,981)

**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**June 30, 2021**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year Ending 2022	Fiscal Year Ending 2023	Fiscal Year Ending 2024	Fiscal Year Ending 2025	Fiscal Year Ending 2026
		(16)	(17)	(18)	(19)	(20)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ (4,156,450)	\$ (2,388,819)	\$ (1,307,894)	\$ (112,641)	\$ (1,426,126)
2322	LOS PUENTES CHARTER SCHOOL	(148,474)	(103,724)	(69,813)	(44,759)	(39,845)
3006	LOVING MUNICIPAL SCHOOLS	(377,319)	(199,010)	(13,743)	132,599	(41,639)
6019	LOVINGTON MUNICIPAL SCHOOLS	(1,901,729)	(1,075,937)	(455,787)	132,396	(502,444)
12128	LUNA COMMUNITY COLLEGE	(640,681)	(433,507)	(306,694)	(200,478)	(223,438)
3180	LUNA COUNTY	(1,009,948)	(695,163)	(423,233)	(130,180)	(294,631)
25075	MAGDALENA MUNICIPAL SCHOOLS	(363,897)	(214,055)	(81,395)	(21,419)	(74,772)
9028	MAXWELL MUNICIPAL SCHOOLS	(149,491)	(98,375)	(58,202)	(19,370)	(52,528)
17424	MCCURDY CHARTER SCHOOL	(229,376)	(128,874)	(38,135)	25,600	(61,724)
3200	MCKINLEY COUNTY	(1,421,940)	(992,230)	(530,316)	(219,558)	(299,006)
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	(150,562)	(94,464)	(69,632)	(49,029)	(69,858)
5014	MELROSE MUNICIPAL SCHOOLS	(175,615)	(109,824)	(66,109)	(12,218)	(60,598)
17127	MESA VISTA SCHOOLS	(367,528)	(295,503)	(153,568)	61,802	(92,507)
10141	MESALANDS COMMUNITY COLLEGE	(373,344)	(266,614)	(188,484)	(101,476)	(111,177)
4570	MID-REGION COUNCIL OF GOVERNMENTS	731,854	987,117	665,286	(41,258)	(145,486)
13369	MIDDLE COLLEGE HIGH SCHOOL	(57,364)	(35,080)	(19,669)	(1,031)	(31,897)
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	(6,175)	301,798	417,010	432,734	15,860
1306	MONTE DEL SOL CHARTER SCHOOL	(128,494)	(56,227)	(31,191)	14,864	(47,944)
2351	MONTESSORI ELEMENTARY CHARTER SCHOOL	(165,082)	(97,721)	(44,131)	6,127	(56,419)
2334	MONTESSORI OF THE RIO GRANDE CHARTER SCHOOL	(109,059)	(62,655)	(35,956)	(11,578)	(45,578)
30089	MORA INDEPENDENT SCHOOLS	(431,758)	(286,876)	(186,069)	(91,472)	(130,210)
9324	MORENO VALLEY CHARTER HIGH SCHOOL	(37,935)	(14,284)	5,010	14,254	(12,859)
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	(1,519,343)	(954,020)	(469,398)	29,976	(343,323)
16356	MOSAIC ACADEMY CHARTER SCHOOL	(78,492)	(46,432)	(22,615)	11,491	(15,759)
31091	MOSQUERO MUNICIPAL SCHOOLS	(74,933)	(36,906)	(3,589)	13,702	5,807
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	(92,360)	(40,895)	(4,274)	34,779	(5,793)
22067	MOUNTAINAIR PUBLIC SCHOOLS	(190,990)	(118,507)	(55,742)	32,342	(104,832)
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	(140,390)	(90,967)	(45,798)	(8,244)	(25,645)
2354	NATIVE AMERICAN COMMUNITY ACADEMY	(283,945)	(174,683)	(114,667)	(30,058)	(95,310)
2148	NEW MEXICO ACTIVITIES ASSOCIATION	(126,704)	(82,276)	(47,530)	(18,584)	(33,359)
1418	NEW MEXICO CONNECTIONS ACADEMY	(207,628)	(78,618)	31,853	292,295	77,801
12102	NEW MEXICO HIGHLANDS UNIVERSITY	(2,902,896)	(1,901,517)	(971,156)	(170,547)	(427,179)
2414	NEW MEXICO INTERNATIONAL SCHOOL	(10,663)	64,014	108,541	126,355	(16,174)
6124	NEW MEXICO JUNIOR COLLEGE	(1,761,589)	(1,295,800)	(824,931)	(365,055)	(473,352)
4097	NEW MEXICO MILITARY INSTITUTE	(1,534,734)	(1,032,681)	(682,543)	(282,070)	(426,356)
1416	NEW MEXICO SCHOOL FOR THE ARTS	(95,713)	(37,349)	(13,037)	18,409	(23,689)
1094	NEW MEXICO SCHOOL FOR THE DEAF	(1,073,771)	(696,124)	(435,559)	(153,412)	(407,091)
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	(1,006,005)	(662,113)	(424,038)	(153,937)	(339,847)
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	(199,219)	(148,645)	(81,059)	4,339	(9,075)
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	(247,912)	(158,193)	(107,872)	(28,347)	(75,456)
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	(115,570)	(66,812)	(55,207)	(28,967)	(62,857)
2328	NORTH VALLEY ACADEMY	(293,916)	(165,985)	(29,544)	413	(51,139)
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	(173,694)	(138,349)	(85,965)	(30,721)	(16,238)
32110	NORTHERN NEW MEXICO COLLEGE	(690,344)	(362,850)	(158,093)	128,873	(177,268)
4215	NORTHERN REGIONAL HOUSING AUTHORITY	(86,344)	(84,387)	(77,633)	(53,419)	(37,709)
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	(137,066)	(88,443)	(67,163)	(24,974)	(41,797)
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	(25,672)	(20,773)	(38,595)	(23,390)	(24,046)
2311	NUESTROS VALORES CHARTER SCHOOL	(87,142)	(48,494)	(31,801)	9,047	(62,163)
32118	PECOS CONNECTIONS ACADEMY	242,716	376,955	385,648	439,592	216,525
12039	PECOS INDEPENDENT SCHOOLS	(507,459)	(353,272)	(238,674)	(123,920)	(156,188)
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	(34,234)	(14,452)	(23,755)	(11,701)	(38,435)
20060	PENASCO INDEPENDENT SCHOOLS	(170,617)	(162,612)	(273,101)	(69,408)	(108,883)
1001	POJOAQUE VALLEY SCHOOLS	(1,127,879)	(930,551)	(890,664)	(511,243)	(639,667)
11035	PORTALES MUNICIPAL SCHOOLS	(1,477,390)	(770,590)	(294,051)	113,965	(434,740)
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	(220,987)	(136,330)	(68,360)	912	(61,727)
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	(158,130)	(95,741)	(52,257)	5,138	(40,780)
20125	QUESTA INDEPENDENT SCHOOLS	(406,863)	(324,958)	(222,879)	(105,053)	(125,339)
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	37,055	54,623	67,502	80,174	24,637
4170	RATON HOUSING AUTHORITY	(51,941)	(45,603)	(40,212)	(44,454)	(45,822)
9029	RATON PUBLIC SCHOOLS	(702,634)	(453,539)	(122,046)	148,592	(157,405)
2580	RATON PUBLIC SERVICE	(90,058)	(62,960)	(49,017)	(28,417)	(26,700)
20312	RED RIVER VALLEY CHARTER SCHOOL	(42,608)	(17,919)	(582)	7,634	(8,422)
26150	REGION IX EDUCATION COOPERATIVE	(170,500)	(50,584)	(64,677)	(42,553)	(131,305)
5016	REGIONAL EDUCATION COOPERATIVE #6	(50,539)	(39,560)	(38,005)	(16,156)	(13,316)
6150	REGIONAL EDUCATION COOPERATIVE VII	24,166	27,533	4,332	4,664	(19,121)
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	(100,211)	(70,286)	(49,503)	(31,537)	(38,992)
28085	RESERVE SCHOOL DISTRICT	(164,185)	(112,603)	(75,645)	(28,263)	(58,959)
3240	RIO ARRIBA COUNTY	(1,190,161)	(799,488)	(406,566)	(54,595)	(225,014)
12326	RIO GALLINAS CHARTER SCHOOL	(46,031)	(26,768)	(10,710)	6,189	(20,936)
29123	RIO RANCHO PUBLIC SCHOOLS	(8,668,403)	(5,104,559)	(2,253,003)	2,171,161	(3,510,539)

**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**June 30, 2021**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2022 (16)	Ending 2023 (17)	Ending 2024 (18)	Ending 2025 (19)	Ending 2026 (20)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ (201,679)	\$ (117,031)	\$ (59,327)	\$ 13,576	\$ (59,428)
3250	ROOSEVELT COUNTY	(335,969)	(233,736)	(179,732)	(68,939)	(111,703)
2313	ROOTS AND WINGS COMMUNITY SCHOOL	(41,937)	(27,741)	(11,952)	690	(5,603)
4011	ROSWELL INDEPENDENT SCHOOLS	(4,962,118)	(2,674,791)	(1,142,178)	27,162	(1,505,557)
31092	ROY SCHOOLS	(84,270)	(50,419)	(26,550)	4,446	(21,084)
26081	RUIDOSO MUNICIPAL SCHOOLS	(951,396)	(601,211)	(407,622)	(99,730)	(375,053)
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	(48,540)	(24,336)	(26,331)	(13,291)	(35,168)
10032	SAN JON MUNICIPAL SCHOOLS	(132,930)	(94,539)	(72,383)	(28,071)	(39,447)
32107	SAN JUAN COMMUNICATIONS	(265,260)	(215,088)	(163,477)	(71,583)	(55,638)
3260	SAN JUAN COUNTY	(3,618,834)	(2,729,700)	(2,060,612)	(673,609)	(1,012,472)
4390	SAN JUAN WATER COMMISSION	(21,244)	(11,684)	(6,181)	3,338	(4,678)
3270	SAN MIGUEL COUNTY	(475,338)	(324,991)	(212,233)	(89,612)	(149,574)
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	(14,400)	28,282	63,268	73,248	(6,378)
3280	SANDOVAL COUNTY	(2,141,824)	(1,592,535)	(1,246,414)	(143,266)	(411,438)
4260	SANTA FE CIVIC HOUSING AUTHORITY	(139,410)	(89,252)	(64,660)	(30,255)	(56,571)
1003	SANTA FE COMMUNITY COLLEGE	(3,103,941)	(2,215,801)	(1,283,596)	(611,861)	(889,446)
3290	SANTA FE COUNTY	(4,886,426)	(3,393,854)	(2,523,409)	(1,248,472)	(1,531,794)
1002	SANTA FE PUBLIC SCHOOLS	(8,154,963)	(5,032,663)	(2,645,392)	(446,212)	(2,743,110)
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	129,085	194,838	243,040	293,852	248,467
24072	SANTA ROSA CONSOLIDATED SCHOOLS	(513,618)	(274,198)	(65,741)	78,939	(66,434)
14366	SCHOOL OF DREAMS ACADEMY	(243,638)	(145,391)	(72,984)	2,210	(76,595)
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	(4,098)	35,926	70,775	99,365	73,891
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	27,442	65,352	62,553	58,339	(12,966)
3300	SIERRA COUNTY	288,535	223,132	(144,082)	(74,339)	(114,824)
8026	SILVER CITY CONSOLIDATED SCHOOLS	(1,902,140)	(1,299,344)	(827,127)	(357,313)	(586,402)
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	3,420	16,103	(2,682)	(12,947)	(6,716)
25076	SOCORRO CONSOLIDATED SCHOOLS	(1,000,825)	(626,336)	(350,514)	(132,456)	(355,296)
2440	SOLARE COLLEGIATE CHARTER	75,409	110,232	133,805	155,073	27,136
2309	SOUTH VALLEY ACADEMY	(295,068)	(157,956)	(80,664)	42,923	(84,323)
2396	SOUTH VALLEY PREPARATORY SCHOOL	(63,163)	(20,356)	8,702	27,216	(17,767)
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	(93,048)	(58,469)	(24,523)	9,206	(16,482)
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	(102,243)	(62,373)	(55,133)	(42,151)	(41,046)
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	(20,934)	(13,788)	(7,857)	318	853
2346	SOUTHWEST PRIMARY LEARNING CENTER	(3,040)	11,727	(17,446)	(7,296)	(28,150)
21150	SOUTHWEST REGIONAL EDUCATION #10	(87,589)	(26,895)	(35,219)	(4,413)	(36,810)
32098	SOUTHWEST SECONDARY LEARNING CENTER	(108,943)	(79,013)	(71,098)	(33,848)	(30,574)
4520	SPRINGER HOUSING AUTHORITY	(11,714)	(6,449)	(3,111)	259	(2,528)
9030	SPRINGER MUNICIPAL SCHOOLS	(151,072)	(101,996)	(61,875)	(8,883)	(39,503)
20265	TAOS ACADEMY CHARTER SCHOOL	(133,890)	(87,837)	(56,709)	(18,443)	(63,548)
20307	TAOS CHARTER SCHOOL	(60,249)	(33,402)	(36,401)	25,058	(6,850)
3320	TAOS COUNTY	(1,101,154)	(773,039)	(515,491)	(147,615)	(205,749)
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	(77,142)	(42,132)	(24,073)	(20,353)	(19,586)
20435	TAOS INTERNATIONAL SCHOOL	(93,339)	(63,779)	(45,474)	11,955	(30,278)
20062	TAOS MUNICIPAL SCHOOLS	(1,436,575)	(862,337)	(399,080)	1,908	(330,764)
6020	TATUM MUNICIPAL SCHOOLS	(289,616)	(175,813)	(77,052)	(4,699)	(63,141)
2394	TECH LEADERSHIP HIGH SCHOOL	(25,472)	3,859	(27,115)	2,098	(34,467)
5015	TEXICO MUNICIPAL SCHOOLS	(390,451)	(232,297)	(99,707)	5,977	(93,894)
29408	THE ASK ACADEMY	(165,247)	(71,076)	(15,853)	46,169	(37,711)
2413	THE GREAT ACADEMY	(141,761)	(104,442)	(52,998)	(30,517)	(44,517)
1398	THE MASTERS PROGRAM	(90,398)	(47,904)	(25,712)	2,170	(42,165)
2366	THE NEW AMERICA SCHOOL	(160,464)	(108,264)	(59,241)	(17,737)	(31,105)
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	(161,442)	(114,604)	(69,274)	(53,130)	(25,846)
2370	TIERRA ADENTRO OF NEW MEXICO	(179,004)	(98,468)	(25,091)	18,702	(40,734)
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	(199,780)	(122,320)	(52,040)	5,829	(48,220)
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	(28,884)	(19,893)	(11,567)	(5,786)	1,886
3330	TORRANCE COUNTY	(371,275)	(206,113)	(82,023)	20,812	(79,737)
2080	TOWN OF BERNALILLO	(402,700)	(228,610)	(138,735)	(48,054)	(180,303)
4290	TOWN OF EDGEWOOD	(94,079)	(43,612)	(35,899)	(13,482)	(46,332)
2270	TOWN OF ELIDA	(15,586)	(13,085)	(13,309)	(11,393)	(7,502)
2300	TOWN OF ESTANCIA	(78,222)	(58,535)	(30,858)	(7,434)	(18,654)
2720	TOWN OF SILVER CITY	(699,506)	(468,943)	(304,065)	(116,055)	(168,139)
2750	TOWN OF SPRINGER	(52,343)	(36,360)	(21,599)	(6,220)	(18,907)
2770	TOWN OF TAOS	(687,463)	(517,212)	(384,718)	(196,468)	(195,922)
32106	TOWN OF TATUM	(1,270)	18,049	5,528	7,986	10,951
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	(62,191)	(34,671)	(16,547)	737	(5,095)
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	(956,306)	(592,094)	(273,906)	(59,097)	(230,404)
10033	TUCUMCARI PUBLIC SCHOOLS	(643,887)	(413,207)	(234,158)	(39,221)	(156,139)
15049	TULAROSA MUNICIPAL SCHOOLS	(691,832)	(448,067)	(241,814)	(60,504)	(183,118)
1315	TURQUOISE TRAIL CHARTER SCHOOL	(134,826)	(9,432)	33,688	73,566	(70,127)
3340	UNION COUNTY	(180,359)	(118,106)	(69,795)	(27,549)	(28,161)

**New Mexico Retiree Health Care Authority**  
**Schedule of Deferred OPEB Amortization by Employer**  
**June 30, 2021**

Employer Code	Employer	Subsequent Recognition of Deferred Amounts				
		Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		Ending 2022	Ending 2023	Ending 2024	Ending 2025	Ending 2026
		(16)	(17)	(18)	(19)	(20)
3350	VALENCIA COUNTY	\$ (1,311,874)	\$ (1,023,545)	\$ (745,119)	\$ (372,385)	\$ (520,831)
24073	VAUGHN MUNICIPAL SCHOOLS	(108,207)	(61,723)	(21,501)	4,746	(21,541)
2100	VILLAGE OF BOSQUE FARMS	(137,593)	(90,143)	(55,806)	(8,958)	(45,871)
2130	VILLAGE OF CHAMA	(45,764)	(33,413)	(27,600)	(6,967)	(10,471)
32099	VILLAGE OF FT SUMNER	(68,425)	(50,359)	(33,403)	(18,648)	(11,146)
32100	VILLAGE OF HATCH	(75,921)	(46,307)	(38,652)	(11,920)	(18,209)
32101	VILLAGE OF JEMEZ SPRINGS	(51,936)	(48,248)	(44,048)	(46,123)	(45,873)
32102	VILLAGE OF LOGAN	(65,359)	(39,395)	(15,544)	(3,579)	(13,409)
2880	VILLAGE OF MELROSE	(14,364)	(8,476)	(5,098)	3,843	(508)
2490	VILLAGE OF MILAN	(149,181)	(101,136)	(73,561)	(44,956)	(36,039)
2530	VILLAGE OF PECOS	(43,735)	(37,643)	(36,516)	(40,788)	(36,643)
2560	VILLAGE OF QUESTA	(65,472)	(46,208)	(31,024)	(28,406)	(29,944)
2610	VILLAGE OF RESERVE	(14,606)	(9,146)	(7,034)	(3,799)	(3,964)
2800	VILLAGE OF TIJERAS	(11,138)	114	1,986	15,208	(8,863)
20317	VISTA GRANDE CHARTER HIGH SCHOOL	(71,226)	(45,324)	(26,636)	(10,077)	(49,404)
2442	VOZ COLLEGIATE PREP	5,697	8,599	10,726	12,968	10,966
30090	WAGON MOUND PUBLIC SCHOOLS	(126,500)	(71,012)	(21,926)	36,890	(13,550)
29330	WALATOWA CHARTER HIGH SCHOOL	(50,778)	(33,437)	(27,220)	(15,203)	(25,258)
12038	WEST LAS VEGAS PUBLIC SCHOOLS	(853,361)	(430,201)	(156,537)	142,726	(213,905)
8099	WESTERN NEW MEXICO UNIVERSITY	(2,298,138)	(1,533,174)	(793,923)	(226,662)	(489,753)
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	(26,567)	(12,206)	(5,153)	692	(6,103)
13142	ZUNI PUBLIC SCHOOLS	(1,162,550)	(734,164)	(390,803)	(104,559)	(370,938)
17334	LINDRITH AREA HERITAGE SCHOOL*	(31,515)	(32,142)	(31,901)	(28,375)	(16,508)
2403	STUDENT ATHLETE HEADQUARTERS ACADEMY**	179	(20,435)	(47,002)	-	-
16358	NEW MEXICO VIRTUAL ACADEMY**	(187,729)	(188,138)	(121,078)	-	-
2357	LA RESOLANA LEADERSHIP ACADEMY**	(101,126)	(97,505)	(56,440)	-	-
16357	CARINOS CHARTER SCHOOL**	(177,304)	(160,368)	(74,761)	-	-
7339	ANTHONY CHARTER SCHOOL**	(126,242)	(123,875)	(75,382)	-	-
2344	ACADEMY OF TRADES AND TECHNOLOGY*	(207,195)	(200,522)	(117,353)	-	-
2418	SAGE MONTESSORI CHARTER SCHOOL ***	(126,433)	(91,034)	-	-	-
2345	SOUTHWEST INTERMEDIATE LEARNING CENTER ***	(108,636)	(78,216)	-	-	-
13430	UPLIFT COMMUNITY SCHOOL ***	(188,678)	(135,846)	-	-	-
		<b>\$ (468,760,669)</b>	<b>\$ (294,993,925)</b>	<b>\$ (167,610,151)</b>	<b>\$ (33,328,912)</b>	<b>\$ (137,074,149)</b>

\* Zero Share in 2021

\*\* Zero Share in 2019

\*\*\* Zero Share in 2018

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Discount Rate**  
**June 30, 2021**

Employer Code	Employer	1-Percent Decrease (2.62%) (21)	Current Discount Rate (3.62%) (22)	1-Percent Increase (4.62%) (23)
1341	STATE OF NEW MEXICO	\$ 997,325,642	\$ 793,747,857	\$ 635,386,696
2308	21ST CENTURY PUBLIC ACADEMY	1,555,304	1,237,830	990,869
2340	ABQ CHARTER ACADEMY	1,673,543	1,331,934	1,066,199
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,976,170	1,572,787	1,258,999
2390	ACE LEADERSHIP	1,337,429	1,064,428	852,063
2441	ACES TECHNICAL CHARTER SCHOOL	334,461	266,189	213,082
15046	ALAMOGORDO PUBLIC SCHOOLS	29,058,800	23,127,211	18,513,085
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	29,961,306	23,845,494	19,088,063
2435	ALBUQUERQUE COLLEGIATE	589,130	468,875	375,329
4560	ALBUQUERQUE HOUSING AUTHORITY	2,607,883	2,075,553	1,661,458
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	1,531,325	1,218,746	975,593
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	1,284,097	1,021,983	818,086
2003	ALBUQUERQUE PUBLIC SCHOOLS	467,871,148	372,367,570	298,076,266
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	3,698,911	2,943,876	2,356,541
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	1,323,373	1,053,241	843,108
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	850,828	677,154	542,055
8347	ALDO LEOPOLD CHARTER SCHOOL	1,238,621	985,789	789,113
2356	ALICE KING COMMUNITY SCHOOL	2,356,521	1,875,499	1,501,317
7335	ALMA D' ARTE CHARTER HIGH	889,690	708,083	566,813
575	ALTURA PREP	727,628	579,102	463,565
2303	AMY BIEHL CHARTER SCHOOL	1,831,058	1,457,296	1,166,550
20316	ANANSI CHARTER SCHOOL	950,464	756,451	605,531
23121	ANIMAS PUBLIC SCHOOLS	1,158,416	921,956	738,016
3004	ARTESIA PUBLIC SCHOOLS	20,409,540	16,243,470	13,002,724
16050	AZTEC MUNICIPAL SCHOOLS	13,929,520	11,086,176	8,874,365
14043	BELEN CONSOLIDATED SCHOOLS	19,205,647	15,285,320	12,235,736
3010	BERNALILLO COUNTY	120,381,022	95,808,405	76,693,606
29086	BERNALILLO PUBLIC SCHOOLS	17,985,631	14,314,338	11,458,475
16051	BLOOMFIELD MUNICIPAL SCHOOLS	15,659,290	12,462,858	9,976,385
26077	CAPITAN MUNICIPAL SCHOOLS	2,934,902	2,335,819	1,869,798
3005	CARLSBAD MUNICIPAL SCHOOLS	34,241,492	27,251,993	21,814,930
26078	CARRIZOZO MUNICIPAL SCHOOLS	1,275,415	1,015,073	812,555
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	38,237,243	30,432,116	24,360,584
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	68,658,690	54,643,826	43,741,800
2150	CENTRAL REGION EDUCATION COOPERATIVE	3,320,214	2,642,480	2,115,277
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	978,163	778,497	623,178
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	2,804,260	2,231,844	1,786,568
3030	CHAVES COUNTY	8,787,343	6,993,638	5,598,333
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,742,172	1,386,553	1,109,921
3040	CIBOLA COUNTY	3,086,629	2,456,575	1,966,462
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	2,095,237	1,667,549	1,334,855
9027	CIMARRON MUNICIPAL SCHOOLS	3,070,092	2,443,414	1,955,927
2010	CITY OF ALAMOGORDO	11,069,861	8,810,241	7,052,504
2020	CITY OF ALBUQUERQUE	286,265,898	227,848,168	182,390,027
2040	CITY OF AZTEC	3,659,223	2,912,289	2,331,256
2060	CITY OF BELEN	3,883,712	3,090,955	2,474,276
2090	CITY OF BLOOMFIELD	2,999,397	2,387,149	1,910,887
2110	CITY OF CARLSBAD	25,553,371	20,337,323	16,279,810
2180	CITY OF CLOVIS	11,886,375	9,460,085	7,572,697
2210	CITY OF DEMING	5,654,410	4,500,211	3,602,371
2290	CITY OF ESPANOLA	5,556,842	4,422,559	3,540,211
2310	CITY OF FARMINGTON	39,018,615	31,053,992	24,858,389
2330	CITY OF GALLUP	13,106,805	10,431,396	8,350,221
2380	CITY OF JAL	1,921,598	1,529,355	1,224,232
2400	CITY OF LAS CRUCES	66,564,694	52,977,264	42,407,734
2410	CITY OF LAS VEGAS	8,115,528	6,458,957	5,170,326
2500	CITY OF MORIARTY	1,179,501	938,737	751,449
2550	CITY OF PORTALES	4,881,306	3,884,916	3,109,834
2570	CITY OF RATON	3,124,251	2,486,517	1,990,431
2620	CITY OF RIO RANCHO	29,294,038	23,314,432	18,662,954
2630	CITY OF ROSWELL	22,541,158	17,939,974	14,360,758
2690	CITY OF SANTA FE	56,379,975	44,871,487	35,919,147
2710	CITY OF SANTA ROSA	1,009,997	803,832	643,459
2730	CITY OF SOCORRO	4,158,640	3,309,763	2,649,430
2950	CITY OF SUNLAND PARK	3,521,966	2,803,049	2,243,811
2760	CITY OF T OR C	3,348,741	2,665,183	2,133,451
2780	CITY OF TEXICO	300,560	239,208	191,484
2810	CITY OF TUCUMCARI	2,355,281	1,874,512	1,500,527
18056	CLAYTON MUNICIPAL SCHOOLS	2,795,578	2,224,935	1,781,036
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	2,547,937	2,027,843	1,623,266

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Discount Rate**  
**June 30, 2021**

Employer Code	Employer	1-Percent Decrease (2.62%) (21)	Current Discount Rate (3.62%) (22)	1-Percent Increase (4.62%) (23)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ 42,259,866	\$ 33,633,627	\$ 26,923,359
8024	COBRE CONSOLIDATED SCHOOLS	8,941,964	7,116,698	5,696,840
3050	COLFAX COUNTY	2,934,489	2,335,490	1,869,535
2421	CORAL COMMUNITY CHARTER SCHOOL	1,057,541	841,671	673,749
26079	CORONA PUBLIC SCHOOLS	943,435	750,858	601,054
2363	CORRALES INTERNATIONAL SCHOOL	1,229,112	978,221	783,055
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	3,181,717	2,532,253	2,027,042
25319	COTTONWOOD VALLEY CHARTER SCHOOL	966,587	769,284	615,803
29087	CUBA INDEPENDENT SCHOOLS	5,599,838	4,456,779	3,567,604
3060	CURRY COUNTY	4,941,666	3,932,955	3,148,289
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	738,790	587,986	470,676
19059	DEMING PUBLIC SCHOOLS	28,957,511	23,046,597	18,448,555
18057	DES MOINES MUNICIPAL SCHOOLS	1,060,848	844,304	675,856
4008	DEXTER CONSOLIDATED SCHOOLS	4,832,935	3,846,419	3,079,017
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,598,300	1,272,049	1,018,262
11117	DORA CONSOLIDATED SCHOOLS	1,788,889	1,423,734	1,139,684
16359	DREAM DINE' CHARTER SCHOOL	288,157	229,337	183,582
17115	DULCE INDEPENDENT SCHOOLS	4,985,903	3,968,162	3,176,471
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	328,259	261,254	209,131
2304	EAST MOUNTAIN HIGH SCHOOL	1,931,520	1,537,251	1,230,553
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	26,222,292	20,869,702	16,705,973
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	8,227,980	6,548,454	5,241,968
3100	EDDY COUNTY	18,689,280	14,874,355	11,906,763
2323	EL CAMINO REAL ACADEMY	1,782,688	1,418,799	1,135,733
11034	ELIDA MUNICIPAL SCHOOLS	1,296,913	1,032,183	826,251
17054	ESPANOLA PUBLIC SCHOOLS	20,059,783	15,965,106	12,779,897
22065	ESTANCIA MUNICIPAL SCHOOLS	4,195,434	3,339,047	2,672,871
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	2,084,074	1,658,665	1,327,744
6016	EUNICE PUBLIC SCHOOLS	4,229,749	3,366,357	2,694,733
2432	EXPLORE ACADEMY	3,015,520	2,399,981	1,921,159
16052	FARMINGTON MUNICIPAL SCHOOLS	55,721,389	44,347,334	35,499,568
11118	FLOYD MUNICIPAL SCHOOLS	1,448,640	1,152,939	922,915
27083	FT SUMNER MUNICIPAL SCHOOLS	2,270,942	1,807,389	1,446,796
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	75,695,593	60,244,330	48,224,944
4140	GALLUP HOUSING AUTHORITY	493,216	392,539	314,223
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	67,114,549	53,414,880	42,758,042
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	988,499	786,723	629,763
2362	GORDON BERNELL CHARTER SCHOOL	1,264,666	1,006,518	805,707
5013	GRADY MUNICIPAL SCHOOLS	1,212,161	964,731	772,257
3110	GRANT COUNTY	6,120,340	4,871,034	3,899,211
14044	GRANTS-CIBOLA COUNTY SCHOOLS	19,493,804	15,514,657	12,419,318
4009	HAGERMAN MUNICIPAL SCHOOLS	2,608,297	2,075,882	1,661,721
7022	HATCH VALLEY MUNICIPAL SCHOOLS	6,898,406	5,490,278	4,394,909
2430	HEALTH LEADERSHIP HIGH SCHOOL	1,069,943	851,543	681,651
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	573,007	456,042	365,057
6017	HOBBS MUNICIPAL SCHOOLS	52,657,085	41,908,527	33,547,329
26080	HONDO VALLEY PUBLIC SCHOOLS	1,439,132	1,145,371	916,857
2327	HORIZON ACADEMY WEST	1,788,062	1,423,076	1,139,157
10119	HOUSE MUNICIPAL SCHOOLS	992,219	789,684	632,134
573	HOZHO ACADEMY	1,602,848	1,275,669	1,021,159
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	2,070,845	1,648,136	1,319,315
7420	J. PAUL TAYLOR ACADEMY	981,470	781,129	625,285
6018	JAL PUBLIC SCHOOLS	2,991,128	2,380,568	1,905,619
3321	JEFFERSON MONTESSORI ACADEMY	1,252,264	996,647	797,805
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,671,063	1,329,959	1,064,618
29088	JEMEZ VALLEY PUBLIC SCHOOLS	2,229,600	1,774,486	1,420,457
7337	LA ACADEMIA DE DOLORES HUERTA	574,660	457,359	366,111
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,826,924	1,454,006	1,163,916
2343	LA PROMESA EARLY LEARNING CENTER	1,931,107	1,536,922	1,230,290
17425	LA TIERRA MONTESSORI SCHOOL	236,066	187,879	150,395
4010	LAKE ARTHUR SCHOOLS	1,036,456	824,891	660,316
7023	LAS CRUCES SCHOOL DISTRICT #2	130,874,983	104,160,300	83,379,209
7338	LAS MONTANAS CHARTER HIGH SCHOOL	1,198,932	954,201	763,828
12037	LAS VEGAS CITY SCHOOLS	8,349,940	6,645,519	5,319,667
3150	LEA COUNTY	15,429,012	12,279,585	9,829,677
3160	LINCOLN COUNTY	3,912,652	3,113,987	2,492,713
10120	LOGAN MUNICIPAL SCHOOLS	1,934,414	1,539,555	1,232,397
23070	LORDSBURG MUNICIPAL SCHOOLS	3,244,144	2,581,937	2,066,813
3170	LOS ALAMOS COUNTY	39,050,449	31,079,328	24,878,670
32093	LOS ALAMOS PUBLIC SCHOOLS	25,090,335	19,968,804	15,984,814



**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Discount Rate**  
June 30, 2021

Employer Code	Employer	1-Percent Decrease (2.62%) (21)	Current Discount Rate (3.62%) (22)	1-Percent Increase (4.62%) (23)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 43,326,502	\$ 34,482,537	\$ 27,602,903
2322	LOS PUENTES CHARTER SCHOOL	993,460	790,671	632,924
3006	LOVING MUNICIPAL SCHOOLS	3,731,158	2,969,541	2,377,086
6019	LOVINGTON MUNICIPAL SCHOOLS	19,216,396	15,293,875	12,242,584
12128	LUNA COMMUNITY COLLEGE	4,862,289	3,869,780	3,097,718
3180	LUNA COUNTY	7,349,452	5,849,255	4,682,266
25075	MAGDALENA MUNICIPAL SCHOOLS	2,994,849	2,383,529	1,907,990
9028	MAXWELL MUNICIPAL SCHOOLS	1,184,462	942,685	754,609
17424	MCCURDY CHARTER SCHOOL	2,134,512	1,698,808	1,359,877
3200	MCKINLEY COUNTY	8,544,250	6,800,166	5,443,460
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	1,369,676	1,090,093	872,608
5014	MELROSE MUNICIPAL SCHOOLS	1,631,374	1,298,372	1,039,333
17127	MESA VISTA SCHOOLS	1,734,317	1,380,302	1,104,917
10141	MESALANDS COMMUNITY COLLEGE	2,560,753	2,038,043	1,631,431
4570	MID-REGION COUNCIL OF GOVERNMENTS	6,073,210	4,833,524	3,869,184
13369	MIDDLE COLLEGE HIGH SCHOOL	550,268	437,946	350,571
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	7,203,513	5,733,105	4,589,290
1306	MONTE DEL SOL CHARTER SCHOOL	1,955,913	1,556,664	1,246,093
2351	MONTESORI ELEMENTARY CHARTER SCHOOL	1,550,756	1,234,210	987,972
2334	MONTESORI OF THE RIO GRANDE CHARTER SCHOOL	1,113,766	886,420	709,570
30089	MORA INDEPENDENT SCHOOLS	3,395,871	2,702,693	2,163,477
9324	MORENO VALLEY CHARTER HIGH SCHOOL	490,735	390,565	312,643
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	13,088,615	10,416,918	8,338,632
16356	MOSAIC ACADEMY CHARTER SCHOOL	815,274	648,857	519,403
31091	MOSQUERO MUNICIPAL SCHOOLS	775,171	616,941	493,854
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	1,232,833	981,182	785,426
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,823,617	1,451,373	1,161,809
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	1,077,385	857,465	686,392
2354	NATIVE AMERICAN COMMUNITY ACADEMY	2,810,048	2,236,451	1,790,255
2148	NEW MEXICO ACTIVITIES ASSOCIATION	1,001,315	796,923	637,928
1418	NEW MEXICO CONNECTIONS ACADEMY	3,863,041	3,074,503	2,461,107
12102	NEW MEXICO HIGHLANDS UNIVERSITY	21,892,081	17,423,389	13,947,237
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,660,727	1,321,734	1,058,034
6124	NEW MEXICO JUNIOR COLLEGE	10,297,997	8,195,932	6,560,756
4097	NEW MEXICO MILITARY INSTITUTE	12,186,522	9,698,964	7,763,917
1416	NEW MEXICO SCHOOL FOR THE ARTS	1,501,972	1,195,384	956,892
1094	NEW MEXICO SCHOOL FOR THE DEAF	9,101,546	7,243,705	5,798,509
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	8,351,594	6,646,836	5,320,721
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	1,154,695	918,995	735,645
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	2,354,867	1,874,183	1,500,264
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	1,345,284	1,070,680	857,068
2328	NORTH VALLEY ACADEMY	2,191,151	1,743,885	1,395,962
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	724,320	576,469	461,458
32110	NORTHERN NEW MEXICO COLLEGE	8,372,265	6,663,287	5,333,890
4215	NORTHERN REGIONAL HOUSING AUTHORITY	122,374	97,394	77,963
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	1,332,468	1,060,480	848,903
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	406,810	323,770	259,175
2311	NUESTROS VALORES CHARTER SCHOOL	1,111,286	884,446	707,990
32118	PECOS CONNECTIONS ACADEMY	3,853,946	3,067,264	2,455,312
12039	PECOS INDEPENDENT SCHOOLS	3,619,120	2,880,372	2,305,707
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	701,995	558,701	447,235
20060	PENASCO INDEPENDENT SCHOOLS	2,568,195	2,043,965	1,636,172
1001	POJOAQUE VALLEY SCHOOLS	7,122,482	5,668,615	4,537,666
11035	PORTALES MUNICIPAL SCHOOLS	16,453,892	13,095,263	10,482,618
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,976,584	1,573,116	1,259,263
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,562,746	1,243,752	995,610
20125	QUESTA INDEPENDENT SCHOOLS	1,826,924	1,454,006	1,163,916
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	417,972	332,654	266,286
4170	RATON HOUSING AUTHORITY	89,300	71,072	56,892
9029	RATON PUBLIC SCHOOLS	4,850,299	3,860,238	3,090,080
2580	RATON PUBLIC SERVICE	702,409	559,030	447,498
20312	RED RIVER VALLEY CHARTER SCHOOL	531,664	423,139	338,718
26150	REGION IX EDUCATION COOPERATIVE	3,505,429	2,789,888	2,233,275
5016	REGIONAL EDUCATION COOPERATIVE #6	406,397	323,441	258,911
6150	REGIONAL EDUCATION COOPERATIVE VII	337,355	268,493	214,925
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	692,486	551,134	441,177
28085	RESERVE SCHOOL DISTRICT	1,280,376	1,019,021	815,716
3240	RIO ARRIBA COUNTY	8,469,420	6,740,611	5,395,787
12326	RIO GALLINAS CHARTER SCHOOL	451,873	359,635	287,884
29123	RIO RANCHO PUBLIC SCHOOLS	92,527,355	73,640,332	58,948,300

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Discount Rate**  
**June 30, 2021**

Employer Code	Employer	1-Percent Decrease (2.62%) (21)	Current Discount Rate (3.62%) (22)	1-Percent Increase (4.62%) (23)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 2,105,986	\$ 1,676,104	\$ 1,341,704
3250	ROOSEVELT COUNTY	2,835,267	2,256,522	1,806,322
2313	ROOTS AND WINGS COMMUNITY SCHOOL	291,051	231,641	185,426
4011	ROSWELL INDEPENDENT SCHOOLS	52,432,182	41,729,532	33,404,045
31092	ROY SCHOOLS	844,213	671,889	537,840
26081	RUIDOSO MUNICIPAL SCHOOLS	9,217,305	7,335,835	5,872,258
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	749,539	596,540	477,524
10032	SAN JON MUNICIPAL SCHOOLS	1,060,435	843,975	675,593
32107	SAN JUAN COMMUNICATIONS	1,345,284	1,070,680	857,068
3260	SAN JUAN COUNTY	25,059,742	19,944,455	15,965,324
4390	SAN JUAN WATER COMMISSION	255,910	203,673	163,038
3270	SAN MIGUEL COUNTY	3,584,806	2,853,062	2,283,846
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	848,348	675,180	540,474
3280	SANDOVAL COUNTY	17,635,047	14,035,316	11,235,121
4260	SANTA FE CIVIC HOUSING AUTHORITY	1,294,433	1,030,209	824,671
1003	SANTA FE COMMUNITY COLLEGE	18,081,545	14,390,674	11,519,581
3290	SANTA FE COUNTY	38,486,951	30,630,853	24,519,671
1002	SANTA FE PUBLIC SCHOOLS	72,057,455	57,348,823	45,907,121
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	1,564,399	1,245,068	996,664
24072	SANTA ROSA CONSOLIDATED SCHOOLS	5,115,718	4,071,479	3,259,175
14366	SCHOOL OF DREAMS ACADEMY	2,331,716	1,855,757	1,485,514
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	881,008	701,174	561,282
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	1,030,255	819,955	656,365
3300	SIERRA COUNTY	2,491,298	1,982,765	1,587,182
8026	SILVER CITY CONSOLIDATED SCHOOLS	14,033,290	11,168,763	8,940,476
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	475,438	378,390	302,897
25076	SOCORRO CONSOLIDATED SCHOOLS	8,477,688	6,747,191	5,401,055
2440	SOLARE COLLEGIATE CHARTER	828,503	659,386	527,832
2309	SOUTH VALLEY ACADEMY	3,613,332	2,875,766	2,302,020
2396	SOUTH VALLEY PREPARATORY SCHOOL	959,559	763,690	611,326
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	774,758	616,612	493,591
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	1,070,357	851,872	681,914
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	177,773	141,485	113,257
2346	SOUTHWEST PRIMARY LEARNING CENTER	762,769	607,070	485,953
21150	SOUTHWEST REGIONAL EDUCATION #10	1,900,100	1,512,245	1,210,536
32098	SOUTHWEST SECONDARY LEARNING CENTER	938,888	747,238	598,156
4520	SPRINGER HOUSING AUTHORITY	126,508	100,685	80,597
9030	SPRINGER MUNICIPAL SCHOOLS	1,212,988	965,389	772,783
20265	TAOS ACADEMY CHARTER SCHOOL	1,141,052	908,137	726,954
20307	TAOS CHARTER SCHOOL	1,116,247	888,394	711,150
3320	TAOS COUNTY	8,283,379	6,592,545	5,277,262
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	772,691	614,966	492,274
20435	TAOS INTERNATIONAL SCHOOL	944,262	751,516	601,580
20062	TAOS MUNICIPAL SCHOOLS	12,968,308	10,321,169	8,261,986
6020	TATUM MUNICIPAL SCHOOLS	2,454,916	1,953,810	1,564,004
2394	TECH LEADERSHIP HIGH SCHOOL	1,286,164	1,023,628	819,403
5015	TEXICO MUNICIPAL SCHOOLS	3,492,612	2,779,688	2,225,110
29408	THE ASK ACADEMY	2,324,687	1,850,164	1,481,036
2413	THE GREAT ACADEMY	598,226	476,114	381,124
1398	THE MASTERS PROGRAM	1,077,798	857,794	686,655
2366	THE NEW AMERICA SCHOOL	1,134,438	902,872	722,739
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	875,220	696,567	557,594
2370	TIERRA ADENTRO OF NEW MEXICO	1,659,487	1,320,746	1,057,243
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,691,321	1,346,082	1,077,524
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	187,281	149,053	119,315
3330	TORRANCE COUNTY	3,752,657	2,986,651	2,390,782
2080	TOWN OF BERNALILLO	4,281,840	3,407,815	2,727,920
4290	TOWN OF EDGEWOOD	1,409,365	1,121,680	897,893
2270	TOWN OF ELIDA	80,204	63,833	51,097
2300	TOWN OF ESTANCIA	378,284	301,067	241,001
2720	TOWN OF SILVER CITY	5,576,273	4,438,024	3,552,591
2750	TOWN OF SPRINGER	366,708	291,854	233,626
2770	TOWN OF TAOS	4,290,936	3,415,054	2,733,714
32106	TOWN OF TATUM	663,133	527,772	422,476
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	651,557	518,559	415,101
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	7,734,350	6,155,586	4,927,481
10033	TUCUMCARI PUBLIC SCHOOLS	5,479,945	4,361,359	3,491,221
15049	TULAROSA MUNICIPAL SCHOOLS	5,467,956	4,351,817	3,483,583
1315	TURQUOISE TRAIL CHARTER SCHOOL	3,166,007	2,519,750	2,017,033
3340	UNION COUNTY	1,414,326	1,125,629	901,054

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Discount Rate**  
**June 30, 2021**

Employer Code	Employer	1-Percent Decrease (2.62%) (21)	Current Discount Rate (3.62%) (22)	1-Percent Increase (4.62%) (23)
3350	VALENCIA COUNTY	\$ 7,038,143	\$ 5,601,491	\$ 4,483,934
24073	VAUGHN MUNICIPAL SCHOOLS	984,778	783,761	627,393
2100	VILLAGE OF BOSQUE FARMS	1,194,384	950,582	760,931
2130	VILLAGE OF CHAMA	392,340	312,254	249,956
32099	VILLAGE OF FT SUMNER	393,580	313,241	250,746
32100	VILLAGE OF HATCH	872,326	694,264	555,751
32101	VILLAGE OF JEMEZ SPRINGS	42,996	34,220	27,392
32102	VILLAGE OF LOGAN	519,261	413,268	330,817
2880	VILLAGE OF MELROSE	175,706	139,840	111,940
2490	VILLAGE OF MILAN	1,168,338	929,853	744,337
2530	VILLAGE OF PECOS	126,095	100,356	80,334
2560	VILLAGE OF QUESTA	374,149	297,777	238,367
2610	VILLAGE OF RESERVE	143,458	114,175	91,396
2800	VILLAGE OF TIJERAS	362,987	288,893	231,256
20317	VISTA GRANDE CHARTER HIGH SCHOOL	601,946	479,075	383,494
2442	VOZ COLLEGIATE PREP	69,042	54,949	43,986
30090	WAGON MOUND PUBLIC SCHOOLS	1,327,920	1,056,860	846,005
29330	WALATOWA CHARTER HIGH SCHOOL	472,131	375,758	300,790
12038	WEST LAS VEGAS PUBLIC SCHOOLS	10,298,411	8,196,261	6,561,020
8099	WESTERN NEW MEXICO UNIVERSITY	16,174,003	12,872,506	10,304,304
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	346,863	276,060	220,983
13142	ZUNI PUBLIC SCHOOLS	9,624,528	7,659,934	6,131,696
		<u>\$ 4,134,247,608</u>	<u>\$ 3,290,349,790</u>	<u>\$ 2,633,889,896</u>

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
**June 30, 2021**

Employer Code	Employer	Current Trend		
		1-Percent Decrease (24)	Rates (25)	1-Percent Increase (26)
1341	STATE OF NEW MEXICO	\$ 638,428,980	\$ 793,747,857	\$ 918,826,176
2308	21ST CENTURY PUBLIC ACADEMY	995,614	1,237,830	1,432,886
2340	ABQ CHARTER ACADEMY	1,071,304	1,331,934	1,541,819
1301	ACADEMY FOR TECHNOLOGY & THE CLASSICS	1,265,028	1,572,787	1,820,626
2390	ACE LEADERSHIP	856,143	1,064,428	1,232,160
2441	ACES TECHNICAL CHARTER SCHOOL	214,102	266,189	308,135
15046	ALAMOGORDO PUBLIC SCHOOLS	18,601,728	23,127,211	26,771,583
4380	ALBUQUERQUE BERNALILLO COUNTY WATER UTILITY AUTHORITY	19,179,459	23,845,494	27,603,053
2435	ALBUQUERQUE COLLEGIATE	377,126	468,875	542,760
4560	ALBUQUERQUE HOUSING AUTHORITY	1,669,413	2,075,553	2,402,617
2341	ALBUQUERQUE INSTITUTE FOR MATHEMATICS AND SCIENCE	980,264	1,218,746	1,410,795
4580	ALBUQUERQUE METROPOLITAN ARROYO FLOOD CONTROL AUTHORITY	822,003	1,021,983	1,183,026
2003	ALBUQUERQUE PUBLIC SCHOOLS	299,503,485	372,367,570	431,045,028
2412	ALBUQUERQUE SCHOOL OF EXCELLENCE	2,367,825	2,943,876	3,407,770
2402	ALBUQUERQUE SIGN LANGUAGE ACADEMY	847,145	1,053,241	1,219,210
2361	ALBUQUERQUE TALENT DEVELOPMENT SECONDARY CHARTER SCHOOL	544,650	677,154	783,860
8347	ALDO LEOPOLD CHARTER SCHOOL	792,892	985,789	1,141,129
2356	ALICE KING COMMUNITY SCHOOL	1,508,506	1,875,499	2,171,039
7335	ALMA D' ARTE CHARTER HIGH	569,527	708,083	819,663
575	ALTURA PREP	465,784	579,102	670,356
2303	AMY BIEHL CHARTER SCHOOL	1,172,135	1,457,296	1,686,936
20316	ANANSI CHARTER SCHOOL	608,431	756,451	875,653
23121	ANIMAS PUBLIC SCHOOLS	741,550	921,956	1,067,237
3004	ARTESIA PUBLIC SCHOOLS	13,064,983	16,243,470	18,803,106
16050	AZTEC MUNICIPAL SCHOOLS	8,916,857	11,086,176	12,833,128
14043	BELEN CONSOLIDATED SCHOOLS	12,294,321	15,285,320	17,693,972
3010	BERNALILLO COUNTY	77,060,823	95,808,405	110,905,836
29086	BERNALILLO PUBLIC SCHOOLS	11,513,339	14,314,338	16,569,982
16051	BLOOMFIELD MUNICIPAL SCHOOLS	10,024,153	12,462,858	14,426,748
26077	CAPITAN MUNICIPAL SCHOOLS	1,878,751	2,335,819	2,703,896
3005	CARLSBAD MUNICIPAL SCHOOLS	21,919,382	27,251,993	31,546,346
26078	CARRIZOZO MUNICIPAL SCHOOLS	816,446	1,015,073	1,175,027
16053	CENTRAL CONSOLIDATED SCHOOL DISTRICT #22	24,477,225	30,432,116	35,227,591
2123	CENTRAL NEW MEXICO COMMUNITY COLLEGE	43,951,240	54,643,826	63,254,567
2150	CENTRAL REGION EDUCATION COOPERATIVE	2,125,405	2,642,480	3,058,880
2336	CESAR CHAVEZ COMMUNITY CHARTER SCHOOL	626,162	778,497	901,172
17126	CHAMA VALLEY INDEPENDENT SCHOOLS	1,795,122	2,231,844	2,583,537
3030	CHAVES COUNTY	5,625,138	6,993,638	8,095,692
2353	CHRISTINE DUNCAN'S HERITAGE ACADEMY	1,115,236	1,386,553	1,605,046
3040	CIBOLA COUNTY	1,975,878	2,456,575	2,843,681
2367	CIEN AGUAS INTERNATIONAL CHARTER SCHOOL	1,341,247	1,667,549	1,930,321
9027	CIMARRON MUNICIPAL SCHOOLS	1,965,292	2,443,414	2,828,445
2010	CITY OF ALAMOGORDO	7,086,272	8,810,241	10,198,553
2020	CITY OF ALBUQUERQUE	183,263,329	227,848,168	263,752,346
2040	CITY OF AZTEC	2,342,418	2,912,289	3,371,205
2060	CITY OF BELEN	2,486,123	3,090,955	3,578,025
2090	CITY OF BLOOMFIELD	1,920,037	2,387,149	2,763,314
2110	CITY OF CARLSBAD	16,357,759	20,337,323	23,542,066
2180	CITY OF CLOVIS	7,608,956	9,460,085	10,950,799
2210	CITY OF DEMING	3,619,620	4,500,211	5,209,352
2290	CITY OF ESPANOLA	3,557,162	4,422,559	5,119,463
2310	CITY OF FARMINGTON	24,977,414	31,053,992	35,947,462
2330	CITY OF GALLUP	8,390,203	10,431,396	12,075,169
2380	CITY OF JAL	1,230,094	1,529,355	1,770,349
2400	CITY OF LAS CRUCES	42,610,787	52,977,264	61,325,389
2410	CITY OF LAS VEGAS	5,195,082	6,458,957	7,476,755
2500	CITY OF MORIARTY	755,047	938,737	1,086,662
2550	CITY OF PORTALES	3,124,724	3,884,916	4,497,099
2570	CITY OF RATON	1,999,961	2,486,517	2,878,341
2620	CITY OF RIO RANCHO	18,752,314	23,314,432	26,988,306
2630	CITY OF ROSWELL	14,429,519	17,939,974	20,766,945
2690	CITY OF SANTA FE	36,091,131	44,871,487	51,942,309
2710	CITY OF SANTA ROSA	646,540	803,832	930,500
2730	CITY OF SOCORRO	2,662,116	3,309,763	3,831,313
2950	CITY OF SUNLAND PARK	2,254,554	2,803,049	3,244,752
2760	CITY OF T OR C	2,143,666	2,665,183	3,085,161
2780	CITY OF TEXICO	192,401	239,208	276,903
2810	CITY OF TUCUMCARI	1,507,712	1,874,512	2,169,897
18056	CLAYTON MUNICIPAL SCHOOLS	1,789,564	2,224,935	2,575,538
15047	CLOUDCROFT MUNICIPAL SCHOOL DISTRICT	1,631,039	2,027,843	2,347,389

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
**June 30, 2021**

Employer Code	Employer	Current Trend		
		1-Percent Decrease (24)	Rates (25)	1-Percent Increase (26)
5012	CLOVIS MUNICIPAL SCHOOLS	\$ 27,052,271	\$ 33,633,627	\$ 38,933,593
8024	COBRE CONSOLIDATED SCHOOLS	5,724,118	7,116,698	8,238,143
3050	COLFAX COUNTY	1,878,487	2,335,490	2,703,515
2421	CORAL COMMUNITY CHARTER SCHOOL	676,975	841,671	974,302
26079	CORONA PUBLIC SCHOOLS	603,932	750,858	869,178
2363	CORRALES INTERNATIONAL SCHOOL	786,805	978,221	1,132,368
2364	COTTONWOOD CLASSICAL PREPARATORY SCHOOL	2,036,747	2,532,253	2,931,284
25319	COTTONWOOD VALLEY CHARTER SCHOOL	618,752	769,284	890,507
29087	CUBA INDEPENDENT SCHOOLS	3,584,686	4,456,779	5,159,075
3060	CURRY COUNTY	3,163,363	3,932,955	4,552,708
19301	DEMING CESAR CHAVEZ CHARTER HIGH SCHOOL	472,930	587,986	680,640
19059	DEMING PUBLIC SCHOOLS	18,536,889	23,046,597	26,678,266
18057	DES MOINES MUNICIPAL SCHOOLS	679,092	844,304	977,349
4008	DEXTER CONSOLIDATED SCHOOLS	3,093,760	3,846,419	4,452,535
2350	DIGITAL ARTS & TECHNOLOGY ACADEMY	1,023,137	1,272,049	1,472,498
11117	DORA CONSOLIDATED SCHOOLS	1,145,141	1,423,734	1,648,086
16359	DREAM DINE' CHARTER SCHOOL	184,461	229,337	265,476
17115	DULCE INDEPENDENT SCHOOLS	3,191,680	3,968,162	4,593,462
32117	DZIL DIT L'OOI SCHOOL OF EMPOWERMENT	210,132	261,254	302,422
2304	EAST MOUNTAIN HIGH SCHOOL	1,236,445	1,537,251	1,779,491
11101	EASTERN NEW MEXICO UNIVERSITY AT PORTALES	16,785,963	20,869,702	24,158,337
11102	EASTERN NEW MEXICO UNIVERSITY AT ROSWELL	5,267,067	6,548,454	7,580,356
3100	EDDY COUNTY	11,963,773	14,874,355	17,218,247
2323	EL CAMINO REAL ACADEMY	1,141,171	1,418,799	1,642,372
11034	ELIDA MUNICIPAL SCHOOLS	830,207	1,032,183	1,194,833
17054	ESPANOLA PUBLIC SCHOOLS	12,841,089	15,965,106	18,480,878
22065	ESTANCIA MUNICIPAL SCHOOLS	2,685,669	3,339,047	3,865,212
22201	ESTANCIA VALLEY CLASSICAL CHARTER SCHOOL	1,334,101	1,658,665	1,920,037
6016	EUNICE PUBLIC SCHOOLS	2,707,635	3,366,357	3,896,825
2432	EXPLORE ACADEMY	1,930,358	2,399,981	2,778,169
16052	FARMINGTON MUNICIPAL SCHOOLS	35,669,544	44,347,334	51,335,561
11118	FLOYD MUNICIPAL SCHOOLS	927,334	1,152,939	1,334,618
27083	FT SUMNER MUNICIPAL SCHOOLS	1,453,723	1,807,389	2,092,196
7021	GADSDEN INDEPENDENT SCHOOL DISTRICT	48,455,850	60,244,330	69,737,596
4140	GALLUP HOUSING AUTHORITY	315,728	392,539	454,395
13041	GALLUP-MCKINLEY COUNTY SCHOOLS	42,962,772	53,414,880	61,831,965
2339	GILBERT L. SENA CHARTER HIGH SCHOOL	632,778	786,723	910,694
2362	GORDON BERNELL CHARTER SCHOOL	809,565	1,006,518	1,165,125
5013	GRADY MUNICIPAL SCHOOLS	775,954	964,731	1,116,752
3110	GRANT COUNTY	3,917,880	4,871,034	5,638,608
14044	GRANTS-CIBOLA COUNTY SCHOOLS	12,478,783	15,514,657	17,959,448
4009	HAGERMAN MUNICIPAL SCHOOLS	1,669,678	2,075,882	2,402,998
7022	HATCH VALLEY MUNICIPAL SCHOOLS	4,415,952	5,490,278	6,355,432
2430	HEALTH LEADERSHIP HIGH SCHOOL	684,915	851,543	985,728
9150	HIGH PLAINS REGIONAL EDUCATION COOPERATIVE	366,805	456,042	527,905
6017	HOBBS MUNICIPAL SCHOOLS	33,707,957	41,908,527	48,512,448
26080	HONDO VALLEY PUBLIC SCHOOLS	921,247	1,145,371	1,325,858
2327	HORIZON ACADEMY WEST	1,144,612	1,423,076	1,647,324
10119	HOUSE MUNICIPAL SCHOOLS	635,160	789,684	914,122
573	HOZHO ACADEMY	1,026,049	1,275,669	1,476,688
2368	INTERNATIONAL SCHOOL AT MESA DEL SOL	1,325,632	1,648,136	1,907,849
7420	J. PAUL TAYLOR ACADEMY	628,279	781,129	904,219
6018	JAL PUBLIC SCHOOLS	1,914,744	2,380,568	2,755,697
3321	JEFFERSON MONTESSORI ACADEMY	801,625	996,647	1,153,698
29122	JEMEZ MOUNTAIN SCHOOL DISTRICT	1,069,716	1,329,959	1,539,534
29088	JEMEZ VALLEY PUBLIC SCHOOLS	1,427,258	1,774,486	2,054,108
7337	LA ACADEMIA DE DOLORES HUERTA	367,864	457,359	529,429
2329	LA ACADEMIA DE ESPERANZA CHARTER SCHOOL	1,169,489	1,454,006	1,683,127
2343	LA PROMESA EARLY LEARNING CENTER	1,236,181	1,536,922	1,779,110
17425	LA TIERRA MONTESSORI SCHOOL	151,115	187,879	217,485
4010	LAKE ARTHUR SCHOOLS	663,478	824,891	954,876
7023	LAS CRUCES SCHOOL DISTRICT #2	83,778,437	104,160,300	120,573,818
7338	LAS MONTANAS CHARTER HIGH SCHOOL	767,485	954,201	1,104,564
12037	LAS VEGAS CITY SCHOOLS	5,345,139	6,645,519	7,692,716
3150	LEA COUNTY	9,876,743	12,279,585	14,214,595
3160	LINCOLN COUNTY	2,504,649	3,113,987	3,604,687
10120	LOGAN MUNICIPAL SCHOOLS	1,238,298	1,539,555	1,782,157
23070	LORDSBURG MUNICIPAL SCHOOLS	2,076,710	2,581,937	2,988,798
3170	LOS ALAMOS COUNTY	24,997,792	31,079,328	35,976,790
32093	LOS ALAMOS PUBLIC SCHOOLS	16,061,351	19,968,804	23,115,476

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
**June 30, 2021**

Employer Code	Employer	Current Trend		
		1-Percent Decrease (24)	Rates (25)	1-Percent Increase (26)
14045	LOS LUNAS CONSOLIDATED SCHOOLS	\$ 27,735,068	\$ 34,482,537	\$ 39,916,274
2322	LOS PUENTES CHARTER SCHOOL	635,954	790,671	915,265
3006	LOVING MUNICIPAL SCHOOLS	2,388,467	2,969,541	3,437,479
6019	LOVINGTON MUNICIPAL SCHOOLS	12,301,202	15,293,875	17,703,875
12128	LUNA COMMUNITY COLLEGE	3,112,550	3,869,780	4,479,578
3180	LUNA COUNTY	4,704,685	5,849,255	6,770,977
25075	MAGDALENA MUNICIPAL SCHOOLS	1,917,125	2,383,529	2,759,125
9028	MAXWELL MUNICIPAL SCHOOLS	758,223	942,685	1,091,233
17424	MCCURDY CHARTER SCHOOL	1,366,389	1,698,808	1,966,505
3200	MCKINLEY COUNTY	5,469,524	6,800,166	7,871,732
2365	MEDIA ARTS COLLABORATIVE CHARTER SCHOOL	876,786	1,090,093	1,261,869
5014	MELROSE MUNICIPAL SCHOOLS	1,044,309	1,298,372	1,502,969
17127	MESA VISTA SCHOOLS	1,110,207	1,380,302	1,597,809
10141	MESALANDS COMMUNITY COLLEGE	1,639,243	2,038,043	2,359,196
4570	MID-REGION COUNCIL OF GOVERNMENTS	3,887,710	4,833,524	5,595,188
13369	MIDDLE COLLEGE HIGH SCHOOL	352,249	437,946	506,957
2425	MISSION ACHIEVEMENT & SUCCESS SCHOOL	4,611,264	5,733,105	6,636,525
1306	MONTE DEL SOL CHARTER SCHOOL	1,252,060	1,566,664	1,801,963
2351	MONTESORI ELEMENTARY CHARTER SCHOOL	992,703	1,234,210	1,428,696
2334	MONTESORI OF THE RIO GRANDE CHARTER SCHOOL	712,967	886,420	1,026,102
30089	MORA INDEPENDENT SCHOOLS	2,173,836	2,702,693	3,128,582
9324	MORENO VALLEY CHARTER HIGH SCHOOL	314,140	390,565	452,109
22066	MORIARTY-EDGEWOOD SCHOOL DISTRICT	8,378,558	10,416,918	12,058,410
16356	MOSAIC ACADEMY CHARTER SCHOOL	521,890	648,857	751,103
31091	MOSQUERO MUNICIPAL SCHOOLS	496,219	616,941	714,158
2342	MOUNTAIN MAHOGANY COMMUNITY SCHOOL	789,187	981,182	1,135,796
22067	MOUNTAINAIR PUBLIC SCHOOLS	1,167,372	1,451,373	1,680,080
32112	NATIONAL EDUCATION ASSOCIATION - NEW MEXICO	689,678	857,465	992,584
2354	NATIVE AMERICAN COMMUNITY ACADEMY	1,798,827	2,236,451	2,588,869
2148	NEW MEXICO ACTIVITIES ASSOCIATION	640,983	796,923	922,501
1418	NEW MEXICO CONNECTIONS ACADEMY	2,472,891	3,074,503	3,558,981
12102	NEW MEXICO HIGHLANDS UNIVERSITY	14,014,018	17,423,389	20,168,956
2414	NEW MEXICO INTERNATIONAL SCHOOL	1,063,100	1,321,734	1,530,011
6124	NEW MEXICO JUNIOR COLLEGE	6,592,170	8,195,932	9,487,442
4097	NEW MEXICO MILITARY INSTITUTE	7,801,092	9,698,964	11,227,321
1416	NEW MEXICO SCHOOL FOR THE ARTS	961,474	1,195,384	1,383,752
1094	NEW MEXICO SCHOOL FOR THE DEAF	5,826,272	7,243,705	8,385,164
32111	NM SCHOOL FOR THE BLIND & VISUAL IMPAIRED	5,346,197	6,646,836	7,694,240
2520	NORTH CENTRAL NEW MEXICO ECONOMIC DEVELOPMENT DISTRICT	739,168	918,995	1,063,809
3450	NORTH CENTRAL REGIONAL TRANSIT DISTRICT	1,507,447	1,874,183	2,169,516
4310	NORTH CENTRAL SOLID WASTE AUTHORITY	861,171	1,070,680	1,239,397
2328	NORTH VALLEY ACADEMY	1,402,646	1,743,885	2,018,686
12151	NORTHEAST REGIONAL EDUCATION COOPERATIVE #4	463,667	576,469	667,309
32110	NORTHERN NEW MEXICO COLLEGE	5,359,430	6,663,287	7,713,284
4215	NORTHERN REGIONAL HOUSING AUTHORITY	78,336	97,394	112,742
2870	NORTHWEST NEW MEXICO REGIONAL SOLID WASTE AUTHORITY	852,967	1,060,480	1,227,589
29150	NORTHWEST REGIONAL EDUCATION COOPERATIVE #2	260,416	323,770	374,790
2311	NUESTROS VALORES CHARTER SCHOOL	711,380	884,446	1,023,816
32118	PECOS CONNECTIONS ACADEMY	2,467,068	3,067,264	3,550,602
12039	PECOS INDEPENDENT SCHOOLS	2,316,747	2,880,372	3,334,260
12150	PECOS VALLEY REGIONAL EDUCATION COOPERATIVE #8	449,376	558,701	646,741
20060	PENASCO INDEPENDENT SCHOOLS	1,644,007	2,043,965	2,366,052
1001	POJOAQUE VALLEY SCHOOLS	4,559,392	5,668,615	6,561,872
11035	PORTALES MUNICIPAL SCHOOLS	10,532,810	13,095,263	15,158,807
2320	PUBLIC ACADEMY FOR THE PERFORMING ARTS	1,265,292	1,573,116	1,821,007
28084	QUEMADO INDEPENDENT SCHOOL DISTRICT	1,000,377	1,243,752	1,439,742
20125	QUESTA INDEPENDENT SCHOOLS	1,169,489	1,454,006	1,683,127
7445	RAICES DEL SABER XINACHTLI COMMUNITY SCHOOL	267,561	332,654	385,074
4170	RATON HOUSING AUTHORITY	57,164	71,072	82,271
9029	RATON PUBLIC SCHOOLS	3,104,875	3,860,238	4,468,532
2580	RATON PUBLIC SERVICE	449,641	559,030	647,122
20312	RED RIVER VALLEY CHARTER SCHOOL	340,340	423,139	489,817
26150	REGION IX EDUCATION COOPERATIVE	2,243,968	2,789,888	3,229,516
5016	REGIONAL EDUCATION COOPERATIVE #6	260,151	323,441	374,409
6150	REGIONAL EDUCATION COOPERATIVE VII	215,955	268,493	310,801
4480	REGIONAL EMERGENCY DISPATCH AUTHORITY	443,289	551,134	637,981
28085	RESERVE SCHOOL DISTRICT	819,621	1,019,021	1,179,598
3240	RIO ARRIBA COUNTY	5,421,622	6,740,611	7,802,792
12326	RIO GALLINAS CHARTER SCHOOL	289,263	359,635	416,306
29123	RIO RANCHO PUBLIC SCHOOLS	59,230,550	73,640,332	85,244,531

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
**June 30, 2021**

Employer Code	Employer	Current Trend		
		1-Percent Decrease (24)	Rates (25)	1-Percent Increase (26)
2318	ROBERT F. KENNEDY CHARTER SCHOOL	\$ 1,348,128	\$ 1,676,104	\$ 1,940,224
3250	ROOSEVELT COUNTY	1,814,971	2,256,522	2,612,103
2313	ROOTS AND WINGS COMMUNITY SCHOOL	186,314	231,641	268,142
4011	ROSWELL INDEPENDENT SCHOOLS	33,563,987	41,729,532	48,305,247
31092	ROY SCHOOLS	540,416	671,889	777,765
26081	RUIDOSO MUNICIPAL SCHOOLS	5,900,374	7,335,835	8,491,811
29305	SAN DIEGO RIVERSIDE CHARTER SCHOOL	479,811	596,540	690,543
10032	SAN JON MUNICIPAL SCHOOLS	678,828	843,975	976,968
32107	SAN JUAN COMMUNICATIONS	861,171	1,070,680	1,239,397
3260	SAN JUAN COUNTY	16,041,767	19,944,455	23,087,291
4390	SAN JUAN WATER COMMISSION	163,818	203,673	235,767
3270	SAN MIGUEL COUNTY	2,294,781	2,853,062	3,302,646
29303	SANDOVAL ACADEMY OF BILINGUAL EDUCATION	543,062	675,180	781,574
3280	SANDOVAL COUNTY	11,288,916	14,035,316	16,246,993
4260	SANTA FE CIVIC HOUSING AUTHORITY	828,620	1,030,209	1,192,548
1003	SANTA FE COMMUNITY COLLEGE	11,574,738	14,390,674	16,658,348
3290	SANTA FE COUNTY	24,637,074	30,630,853	35,457,645
1002	SANTA FE PUBLIC SCHOOLS	46,126,928	57,348,823	66,385,816
4270	SANTA FE SOLID WASTE MANAGEMENT AGENCY	1,001,436	1,245,068	1,441,265
24072	SANTA ROSA CONSOLIDATED SCHOOLS	3,274,781	4,071,479	4,713,060
14366	SCHOOL OF DREAMS ACADEMY	1,492,627	1,855,757	2,148,186
4317	SIDNEY GUTIERREZ MIDDLE SCHOOL	563,969	701,174	811,664
32120	SIEMBRA LEADERSHIP CHARTER SCHOOL	659,508	819,955	949,163
3300	SIERRA COUNTY	1,594,782	1,982,765	2,295,208
8026	SILVER CITY CONSOLIDATED SCHOOLS	8,983,284	11,168,763	12,928,730
32119	SIX DIRECTIONS INDIGENOUS SCHOOL	304,348	378,390	438,017
25076	SOCORRO CONSOLIDATED SCHOOLS	5,426,915	6,747,191	7,810,410
2440	SOLARE COLLEGIATE CHARTER	530,359	659,386	763,292
2309	SOUTH VALLEY ACADEMY	2,313,042	2,875,766	3,328,927
2396	SOUTH VALLEY PREPARATORY SCHOOL	614,253	763,690	884,032
3380	SOUTHERN SANDOVAL COUNTY ARROYO FLOOD CONTROL AUTHORITY	495,954	616,612	713,777
2420	SOUTHWEST AERONAUTICS MATH & SCIENCE ACADEMY	685,179	851,872	986,109
2740	SOUTHWEST NEW MEXICO COUNCIL OF GOVERNMENTS	113,800	141,485	163,780
2346	SOUTHWEST PRIMARY LEARNING CENTER	488,279	607,070	702,731
21150	SOUTHWEST REGIONAL EDUCATION #10	1,216,332	1,512,245	1,750,543
32098	SOUTHWEST SECONDARY LEARNING CENTER	601,020	747,238	864,988
4520	SPRINGER HOUSING AUTHORITY	80,983	100,685	116,551
9030	SPRINGER MUNICIPAL SCHOOLS	776,483	965,389	1,117,514
20265	TAOS ACADEMY CHARTER SCHOOL	730,434	908,137	1,051,240
20307	TAOS CHARTER SCHOOL	714,555	888,394	1,028,387
3320	TAOS COUNTY	5,302,530	6,592,545	7,631,394
20415	TAOS INTEGRATED SCHOOL OF THE ARTS	494,631	614,966	711,872
20435	TAOS INTERNATIONAL SCHOOL	604,461	751,516	869,939
20062	TAOS MUNICIPAL SCHOOLS	8,301,545	10,321,169	11,947,573
6020	TATUM MUNICIPAL SCHOOLS	1,571,492	1,953,810	2,261,690
2394	TECH LEADERSHIP HIGH SCHOOL	823,327	1,023,628	1,184,930
5015	TEXICO MUNICIPAL SCHOOLS	2,235,764	2,779,688	3,217,709
29408	THE ASK ACADEMY	1,488,128	1,850,164	2,141,711
2413	THE GREAT ACADEMY	382,949	476,114	551,139
1398	THE MASTERS PROGRAM	689,943	857,794	992,965
2366	THE NEW AMERICA SCHOOL	726,200	902,872	1,045,146
7421	THE NEW AMERICA SCHOOL - LAS CRUCES	560,264	696,567	806,332
2370	TIERRA ADENTRO OF NEW MEXICO	1,062,306	1,320,746	1,528,869
32094	TIERRA ENCANTADA CHARTER HIGH SCHOOL	1,082,684	1,346,082	1,558,197
2790	TIERRA Y MONTES SOIL AND WATER CONSERVATION DISTRICT	119,887	149,053	172,541
3330	TORRANCE COUNTY	2,402,229	2,986,651	3,457,285
2080	TOWN OF BERNALILLO	2,740,981	3,407,815	3,944,817
4290	TOWN OF EDGEWOOD	902,192	1,121,680	1,298,434
2270	TOWN OF ELIDA	51,342	63,833	73,892
2300	TOWN OF ESTANCIA	242,155	301,067	348,509
2720	TOWN OF SILVER CITY	3,569,601	4,438,024	5,137,365
2750	TOWN OF SPRINGER	234,745	291,854	337,844
2770	TOWN OF TAOS	2,746,804	3,415,054	3,953,196
32106	TOWN OF TATUM	424,499	527,772	610,938
4180	TRUTH OR CONSEQUENCES HOUSING AUTHORITY	417,089	518,559	600,273
21063	TRUTH OR CONSEQUENCES MUNICIPAL SCHOOLS	4,951,074	6,155,586	7,125,580
10033	TUCUMCARI PUBLIC SCHOOLS	3,507,937	4,361,359	5,048,619
15049	TULAROSA MUNICIPAL SCHOOLS	3,500,263	4,351,817	5,037,573
1315	TURQUOISE TRAIL CHARTER SCHOOL	2,026,691	2,519,750	2,916,811
3340	UNION COUNTY	905,368	1,125,629	1,303,005

**New Mexico Retiree Health Care Authority**  
**Net OPEB Liability Sensitivity by Employer - Trend Rate**  
**June 30, 2021**

Employer Code	Employer	Current Trend		
		1-Percent Decrease (24)	Rates (25)	1-Percent Increase (26)
3350	VALENCIA COUNTY	\$ 4,505,404	\$ 5,601,491	\$ 6,484,171
24073	VAUGHN MUNICIPAL SCHOOLS	630,397	783,761	907,266
2100	VILLAGE OF BOSQUE FARMS	764,574	950,582	1,100,374
2130	VILLAGE OF CHAMA	251,153	312,254	361,459
32099	VILLAGE OF FT SUMNER	251,947	313,241	362,602
32100	VILLAGE OF HATCH	558,412	694,264	803,665
32101	VILLAGE OF JEMEZ SPRINGS	27,524	34,220	39,612
32102	VILLAGE OF LOGAN	332,401	413,268	478,390
2880	VILLAGE OF MELROSE	112,476	139,840	161,876
2490	VILLAGE OF MILAN	747,901	929,853	1,076,379
2530	VILLAGE OF PECOS	80,718	100,356	116,170
2560	VILLAGE OF QUESTA	239,508	297,777	344,700
2610	VILLAGE OF RESERVE	91,834	114,175	132,167
2800	VILLAGE OF TIJERAS	232,363	288,893	334,416
20317	VISTA GRANDE CHARTER HIGH SCHOOL	385,331	479,075	554,567
2442	VOZ COLLEGIATE PREP	44,197	54,949	63,608
30090	WAGON MOUND PUBLIC SCHOOLS	850,056	1,056,860	1,223,400
29330	WALATOWA CHARTER HIGH SCHOOL	302,230	375,758	434,970
12038	WEST LAS VEGAS PUBLIC SCHOOLS	6,592,435	8,196,261	9,487,823
8099	WESTERN NEW MEXICO UNIVERSITY	10,353,642	12,872,506	14,900,948
2417	WILLIAM W. & JOSEPHINE DORN CHARTER SCHOOL	222,041	276,060	319,562
13142	ZUNI PUBLIC SCHOOLS	6,161,055	7,659,934	8,866,982
		<u>\$ 2,646,501,227</u>	<u>\$ 3,290,349,790</u>	<u>\$ 3,808,841,141</u>



## **Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Board of Directors  
New Mexico Retiree Health Care Authority

Mr. Brian Colón, Esq.  
New Mexico State Auditor

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations of New Mexico Retiree Health Care Authority (the Authority), a fiduciary fund of the State of New Mexico, as of and for the year ended June 30, 2021, and the related notes. We have also audited the totals for all employers of the columns titled net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (income) as of and for the year ended June 30, 2021, included in the accompanying schedule of OPEB amounts by employer, and the related notes and have issued our report thereon dated June 15, 2022.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the schedules, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedules, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mess Adams LLP*

Albuquerque, New Mexico  
June 15, 2022

**New Mexico Retiree Health Care Authority**  
**Exit Conference**  
**June 30, 2021**

An exit conference was held on June 7, 2022 in a closed session, with the following in attendance:

New Mexico Retiree Health Care Authority:

Sanjay Bhakta, Board Member  
Tomas Salazar, Board Member  
Jamie Widner, Board Member  
Neil Kueffer, Executive Director  
Corina Chavez, Accountant Auditor  
Michael Bebeau, General Counsel  
Trinity Angelino, Network Administrator  
Raymond Long, IT Director  
Jess Biggs, Communications Director

Moss Adams LLP:

Aaron Hamilton, CPA, Assurance Senior Manager

The Authority is responsible for the contents of the schedules. Moss Adams LLP assisted with the preparation of the schedules.